EXHIBIT A

Detailed Time Entries

STATE NOTICE AND STATE AUDIT ASSISTANCE

Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
O'Connor, Lily	Senior	04 Feb 2025	State Notice and State Audit Assistance	Respond to notice from Virginia related to overpayment check received from the state for the December 2023 tax year.	0.4	\$300.00	\$120.00
O'Connor, Lily	Senior	04 Feb 2025	State Notice and State Audit Assistance	Respond to K. Scholes on action items for five tax notices received.	0.3	\$300.00	\$90.00
Huynh Tho vo, Le	Staff	04 Feb 2025	State Notice and State Audit Assistance	Called North Carolina Department of Revenue to resolve Educate, Inc. notice of franchise tax due for August 2023 tax period.	1.7	\$225.00	\$382.50
Winfree, Kelly	Senior Manager	05 Feb 2025	State Notice and State Audit Assistance	Review notice emails sent by A. Ficken and K. Scholes and determine action items.	0.5	\$650.00	\$325.00
O'Connor, Lily	Senior	24 Feb 2025	State Notice and State Audit Assistance	Review Florida notice received and compared auditor proposed adjustments to final returns.	1.0	\$300.00	\$300.00
O'Connor, Lily	Senior	26 Feb 2025	State Notice and State Audit Assistance	Prepare workbook summarizing proposed Florida audit adjustments and EY calculations.	1.7	\$300.00	\$510.00
Winfree, Kelly	Senior Manager	27 Feb 2025	State Notice and State Audit Assistance	Review Florida audit assessment, calculations, and response.	1.5	\$650.00	\$975.00
Huynh Tho vo, Le	Staff	28 Feb 2025	State Notice and State Audit Assistance	Pull interest adjustment support for August 2023 tax period to resolve Kansas notice.	0.8	\$225.00	\$180.00
Winfree, Kelly	Senior Manager	28 Feb 2025	State Notice and State Audit Assistance	Review Kansas interest adjustment support.	0.5	\$650.00	\$325.00
				Total	8.4		\$3,207.50

IRS AUDIT ASSISTANCE

Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
				Read guidance and requirements of 30-day			
Winfree, Kelly	Senior Manager	07 Feb 2025	IRS Audit Assistance	letter response.	1.0	\$750.00	\$750.00
				Pull all prior responses to the Internal			
				Revenue Service and review in advance of			
Winfree, Kelly	Senior Manager	12 Feb 2025	IRS Audit Assistance	internal discussion.	1.0	\$750.00	\$750.00
				Internal discussion regarding Franchise			
				Group New Holdco, LLCs 2019 Internal			
				Revenue Service audit and 30-day letter			
				response. (Attendees: T. Wetherington, K.			
Wagler, Derrick	Partner	14 Feb 2025	IRS Audit Assistance	Winfree, D. Wagler, A. Hill)	0.6	\$900.00	\$540.00
				Internal discussion regarding Franchise			
				Group New Holdco, LLCs 2019 Internal			
				Revenue Service audit and 30-day letter			
				response. (Attendees: T. Wetherington, K.			
Hill, Andrea	Partner	14 Feb 2025	IRS Audit Assistance	Winfree, D. Wagler, A. Hill)	0.6	\$900.00	\$540.00
				Internal discussion regarding Franchise			
				Group New Holdco, LLCs 2019 Internal			
				Revenue Service audit and 30-day letter			
Wetherington,	Executive			response. (Attendees: T. Wetherington, K.			
Trevor	Director	14 Feb 2025	IRS Audit Assistance	Winfree, D. Wagler, A. Hill)	0.6	\$875.00	\$525.00
				Internal discussion regarding Franchise			
				Group New Holdco, LLCs 2019 Internal			
				Revenue Service audit and 30-day letter			
				response. (Attendees: T. Wetherington, K.			
Winfree, Kelly	Senior Manager	14 Feb 2025	IRS Audit Assistance	Winfree, D. Wagler, A. Hill)	0.6	\$750.00	\$450.00
				Internal discussion regarding refund status			
				of August 2023 tax return and Internal			
				Revenue Service bankruptcy procedures.			
				(Attendees: T. Wetherington, K. Winfree,			
Winfree, Kelly	Senior Manager	17 Feb 2025	IRS Audit Assistance	D. Wagler)	0.5	\$750.00	\$375.00
				Internal discussion regarding refund status			
				of August 2023 tax return and Internal			
				Revenue Service bankruptcy procedures.			
				(Attendees: T. Wetherington, K. Winfree,			
Wagler, Derrick	Partner	17 Feb 2025	IRS Audit Assistance	D. Wagler)	0.5	\$900.00	\$450.00

Case 24-12480-LSS Doc 1306-2 Filed 04/23/25 Page 3 of 65

Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
				Internal discussion regarding refund status			
				of August 2023 tax return and Internal			
				Revenue Service bankruptcy procedures.			
Wetherington,	Executive			(Attendees: T. Wetherington, K. Winfree,			
Trevor	Director	17 Feb 2025	IRS Audit Assistance	D. Wagler)	0.5	\$875.00	\$437.50
				Read and review similar Section 1060			
				Appeals cases in preparation of drafting 30-			
Winfree, Kelly	Senior Manager	27 Feb 2025	IRS Audit Assistance	day letter response.	4.0	\$750.00	\$3,000.00
				Prepare 30-day letter response outline and			
Winfree, Kelly	Senior Manager	28 Feb 2025	IRS Audit Assistance	pull all supporting files and exhibits.	4.0	\$750.00	\$3,000.00
				Total	13.9		\$10,817.50

DEBT RESTRUCTURING TAX ASSISTANCE

Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
Name	Kalik	Date	Debt	Description	Hours	Kate	ree
			Restructuring	Updated the asset sale model to reflect a hybrid scenario			
Hsiao, Elicia	Senior Manager	03 Feb 2025	Tax Assistance	based on discussion with Ducera.	4.1	\$950.00	\$3,895.00
1101000; 211010	Semer Manager	001002020	Debt	CASCA OII AISCANDIOI WANT D WOOTH		4,50,000	\$5,050.00
			Restructuring				
Korbutt, Brian	Partner	03 Feb 2025	Tax Assistance	Update transaction models for new alternatives.	1.7	\$1,250.00	\$2,125.00
			Debt				
			Restructuring	Continued to update the asset sale model to reflect a hybrid			
Hsiao, Elicia	Senior Manager	04 Feb 2025	Tax Assistance	scenario based on discussion with Ducera.	1.9	\$950.00	\$1,805.00
			Debt				
			Restructuring				
Korbutt, Brian	Partner	04 Feb 2025	Tax Assistance	Review tax modelling for alternative structure scenarios.	1.4	\$1,250.00	\$1,750.00
			Debt				
			Restructuring	Internal discussion to discuss bankruptcy related costs			
Hsiao, Elicia	Senior Manager	05 Feb 2025	Tax Assistance	(Attendees: A. Sargent; E. Hsiao)	0.3	\$950.00	\$285.00
			Debt				
II ' E1' '	G : M	05 E 1 2025	Restructuring	Continued to update the asset sale model to reflect a hybrid	0.2	#050 00	#205.00
Hsiao, Elicia	Senior Manager	05 Feb 2025	Tax Assistance	scenario based on discussion with Ducera.	0.3	\$950.00	\$285.00
			Debt				
C A	Executive Director	05 Feb 2025	Restructuring	Internal discussion to discuss bankruptcy related costs	0.2	¢1 150 00	\$2.45.00
Sargent, Amy	Executive Director	03 Feb 2023	Tax Assistance Debt	(Attendees: A. Sargent; E. Hsiao)	0.3	\$1,150.00	\$345.00
			Restructuring	Continued to update the asset sale model to reflect a hybrid			
Hsiao, Elicia	Senior Manager	06 Feb 2025	Tax Assistance	scenario based on discussion with Ducera.	1.2	\$950.00	\$1,140.00
Tisiao, Eficia	Schiol Manager	001002023	Debt	section based on discussion with Duccia.	1.2	\$750.00	\$1,140.00
			Restructuring				
Korbutt, Brian	Partner	06 Feb 2025	Tax Assistance	Review of updated transaction models for new alternatives.	1.2	\$1,250.00	\$1,500.00
	1 41 1121	30110 2020	Debt	and the state of t		+1, 2 0.00	\$1,000.00
			Restructuring				
Korbutt, Brian	Partner	07 Feb 2025	Tax Assistance	Review updated transaction models.	0.4	\$1,250.00	\$500.00
,			Debt	•			
			Restructuring				
Winfree, Kelly	Senior Manager	07 Feb 2025	Tax Assistance	Review updated hybrid model.	1.0	\$950.00	\$950.00

Case 24-12480-LSS Doc 1306-2 Filed 04/23/25 Page 5 of 65

		Project			Hourly	
Rank	Date	Category	Description	Hours	Rate	Fee
			\			
Senior Manager	07 Feb 2025		Korbutt, E. Hsiao).	0.6	\$950.00	\$570.00
Senior Manager	07 Feb 2025			1.2	\$950.00	\$1,140.00
Partner	07 Feb 2025			0.6	\$1,250.00	\$750.00
		0				
xecutive Director	07 Feb 2025		Korbutt, E. Hsiao).	0.6	\$1,150.00	\$690.00
D .	10 F 1 2027	0		0.6	#1 25 0 00	# 7 50.00
Partner	10 Feb 2025		term sheet.	0.6	\$1,250.00	\$750.00
D .	10 F 1 2027	0		0.0	#1 25 0 00	#1 1 25 00
Partner	10 Feb 2025		(Attendees: B. Korbutt, E. Hsiao).	0.9	\$1,250.00	\$1,125.00
C:M	10 E-1- 2025	0		0.0	\$050.00	¢055.00
Senior Manager	10 Feb 2023		(Attendees: B. Korbutt, E. Hsiao).	0.9	\$930.00	\$855.00
Camian Managan	10 Eak 2025		Continued to sundate the bribaid model	1 1	\$050.00	\$1,045.00
Semor Manager	10 Feb 2023			1.1	\$930.00	\$1,043.00
Dortner	11 Fab 2025		1	1.6	\$1.250.00	\$2,000.00
1 aruici	11 1 60 2023	1 ax Assistance		1.0	\$1,230.00	\$2,000.00
		Debt				
Partner	11 Feb 2025			1 1	\$1,250,00	\$1,375.00
1 uruici	11100 2023			1.1	Ψ1,230.00	Ψ1,575.00
Partner	11 Feb 2025		<u> </u>	2.7	\$1,250.00	\$3,375.00
2	Rank Senior Manager Senior Manager Partner Partner Partner Senior Manager Senior Manager Partner Partner Partner Partner Partner	Senior Manager 07 Feb 2025 Senior Manager 07 Feb 2025 Partner 07 Feb 2025 xecutive Director 07 Feb 2025 Partner 10 Feb 2025 Senior Manager 10 Feb 2025 Senior Manager 10 Feb 2025 Partner 11 Feb 2025 Partner 11 Feb 2025	Rank Date Category Debt Restructuring Tax Assistance	Senior Manager	Rank Date Debt Debt Restructuring Partner 10 Feb 2025 Tax Assistance Debt Restructuring Partner 10 Feb 2025 Tax Assistance Debt Restructuring Partner 10 Feb 2025 Tax Assistance Debt Restructuring Debt Debt	Rank

Case 24-12480-LSS Doc 1306-2 Filed 04/23/25 Page 6 of 65

			Project			Hourly	
Name	Rank	Date	Category	Description	Hours	Rate	Fee
			Debt	Discussion regarding tax treatment of roll-up of 1st Lien			
			Restructuring	Notes to Tranche B debtor in possession loans (EY			
Korbutt, Brian	Partner	11 Feb 2025	Tax Assistance	attendees: B. Korbutt, H. Tucker, T. Arbogast)	0.4	\$1,250.00	\$500.00
				Internal discussion regarding 2024 debt tax implications			
				including debtor in possession financing, significant			
			Debt	modification considerations, and potential cancellation of			
			Restructuring	debt consequences (Attendees: B. Korbutt, M. Urbina, R.			
Winfree, Kelly	Senior Manager	11 Feb 2025	Tax Assistance	Contreras, K. Winfree, E. Hsiao, C. Zeller).	1.1	\$950.00	\$1,045.00
				Internal discussion regarding 2024 debt tax implications			
				including debtor in possession financing, significant			
			Debt	modification considerations, and potential cancellation of			
			Restructuring	debt consequences (Attendees: B. Korbutt, M. Urbina, R.			
Hsiao, Elicia	Senior Manager	11 Feb 2025	Tax Assistance	Contreras, K. Winfree, E. Hsiao, C. Zeller).	1.1	\$950.00	\$1,045.00
			Debt				
			Restructuring				
Hsiao, Elicia	Senior Manager	11 Feb 2025	Tax Assistance	Continued to update the hybrid model.	0.8	\$950.00	\$760.00
			Debt				
			Restructuring	Review security descriptions and the trading prices of the			
Arin, Tuana	Staff	11 Feb 2025	Tax Assistance	debt instruments requested on Bloomberg.	1.0	\$400.00	\$400.00
				Internal discussion regarding 2024 debt tax implications			
				including debtor in possession financing, significant			
			Debt	modification considerations, and potential cancellation of			
			Restructuring	debt consequences (Attendees: B. Korbutt, M. Urbina, R.			
Urbina, Mathew	Executive Director	11 Feb 2025	Tax Assistance	Contreras, K. Winfree, E. Hsiao, C. Zeller).	1.1	\$1,150.00	\$1,265.00
				Internal discussion regarding 2024 debt tax implications			
				including debtor in possession financing, significant			
			Debt	modification considerations, and potential cancellation of			
			Restructuring	debt consequences (Attendees: B. Korbutt, M. Urbina, R.			
Zeller, Colleen	Partner	11 Feb 2025	Tax Assistance	Contreras, K. Winfree, E. Hsiao, C. Zeller).	1.1	\$1,250.00	\$1,375.00
			Debt	Discussion regarding tax treatment of roll-up of 1st Lien			
			Restructuring	Notes to Tranche B debtor in possession loans (EY			
Arbogast, Tyler	Partner	11 Feb 2025	Tax Assistance	attendees: B. Korbutt, H. Tucker, T. Arbogast)	0.4	\$1,250.00	\$500.00
				Internal discussion regarding 2024 debt tax implications			
				including debtor in possession financing, significant			
			Debt	modification considerations, and potential cancellation of			
			Restructuring	debt consequences (Attendees: B. Korbutt, M. Urbina, R.			
Contreras, Robert	Senior Manager	11 Feb 2025	Tax Assistance	Contreras, K. Winfree, E. Hsiao, C. Zeller).	1.1	\$950.00	\$1,045.00

Case 24-12480-LSS Doc 1306-2 Filed 04/23/25 Page 7 of 65

			Project			Hourly	
Name	Rank	Date	Category	Description	Hours	Rate	Fee
			Debt				
	_		Restructuring	Call to walk through the asset sale model (Attendees: H.			
Tucker, Howard	Partner	12 Feb 2025	Tax Assistance	Tucker, B. Korbutt, E. Harvey, E. Hsiao).	0.5	\$1,250.00	\$625.00
			Debt				
	_		Restructuring	Call to walk through the asset sale model (Attendees: H.			
Harvey, Elizabeth	Partner	12 Feb 2025	Tax Assistance	Tucker, B. Korbutt, E. Harvey, E. Hsiao).	0.5	\$1,250.00	\$625.00
			Debt				
	-	40 7 1 0000	Restructuring	Call to walk through the asset sale model (Attendees: H.			\$
Korbutt, Brian	Partner	12 Feb 2025	Tax Assistance	Tucker, B. Korbutt, E. Harvey, E. Hsiao).	0.5	\$1,250.00	\$625.00
			Debt	Call to continue to walk through the attribute reduction and			
	-	40 7 1 0000	Restructuring	asset sale models (Attendees: B. Korbutt, E. Harvey, E.			\$
Korbutt, Brian	Partner	12 Feb 2025	Tax Assistance	Hsiao)	0.5	\$1,250.00	\$625.00
			Debt	Call to continue to walk through the attribute reduction and			
	-	40 7 1 0000	Restructuring	asset sale models (Attendees: B. Korbutt, E. Harvey, E.			# - 2 - 0 0
Harvey, Elizabeth	Partner	12 Feb 2025	Tax Assistance	Hsiao)	0.5	\$1,250.00	\$625.00
			Debt				
			Restructuring	Call to walk through the asset sale model (Attendees: H.			
Hsiao, Elicia	Senior Manager	12 Feb 2025	Tax Assistance	Tucker, B. Korbutt, E. Harvey, E. Hsiao).	0.5	\$950.00	\$475.00
			Debt	Call to continue to walk through the attribute reduction and			
			Restructuring	asset sale models (Attendees: B. Korbutt, E. Harvey, E.			
Hsiao, Elicia	Senior Manager	12 Feb 2025	Tax Assistance	Hsiao)	0.5	\$950.00	\$475.00
			Debt				
			Restructuring				
Hsiao, Elicia	Senior Manager	12 Feb 2025	Tax Assistance	Continued to update the hybrid models.	3.3	\$950.00	\$3,135.00
			Debt				
		40 7 1 0000	Restructuring			.	*
Urbina, Mathew	Executive Director	12 Feb 2025	Tax Assistance	Debtor in possession roll up tax question.	0.5	\$1,150.00	\$575.00
			Debt				
	_		Restructuring	Detail review of latest version of emergence scenario			
Korbutt, Brian	Partner	13 Feb 2025	Tax Assistance	models.	1.1	\$1,250.00	\$1,375.00
			Debt				
TT ' FIL'		10 7 1 202 -	Restructuring			#0.5 0.00	40.7. 0.5
Hsiao, Elicia	Senior Manager	13 Feb 2025	Tax Assistance	Continued to update the hybrid models.	0.9	\$950.00	\$855.00
			Debt				
	_		Restructuring	Internal discussion regarding 1st lien and adjusted issue			
Korbutt, Brian	Partner	13 Feb 2025	Tax Assistance	price. (Attendees: M. Urbina, B. Korbutt)	0.5	\$1,250.00	\$625.00

Case 24-12480-LSS Doc 1306-2 Filed 04/23/25 Page 8 of 65

			Project			Hourly	
Name	Rank	Date	Category	Description	Hours	Rate	Fee
			Debt				
			Restructuring	Internal discussion regarding 1st lien and adjusted issue			
Urbina, Mathew	Executive Director	13 Feb 2025	Tax Assistance	price. (Attendees: M. Urbina, B. Korbutt)	0.5	\$1,150.00	\$575.00
			Debt				
TZ 1 D	D .	1451 2025	Restructuring	Review latest term sheet and consider implications to	1 4	#1 25 0 00	Ø1 770 00
Korbutt, Brian	Partner	14 Feb 2025	Tax Assistance	recapitalization model.	1.4	\$1,250.00	\$1,750.00
			Debt				
OIG T'I	g :	1451 2025	Restructuring	Update state modeling workbooks for the various sale	1.2	Ø COO OO	Φ 7 00 00
O'Connor, Lily	Senior	14 Feb 2025	Tax Assistance	scenarios.	1.3	\$600.00	\$780.00
			Debt				
Haine Diinin	Canian Managan	1.4 E-1- 2025	Restructuring	Updated the attribute reduction model for the new	1.4	\$050.00	¢1 220 00
Hsiao, Elicia	Senior Manager	14 Feb 2025	Tax Assistance Debt	capitalization received from Ducera.	1.4	\$950.00	\$1,330.00
Korbutt, Brian	Partner	16 Feb 2025	Restructuring Tax Assistance	Review of updated asset sale models.	1 2	\$1,250.00	\$1,625.00
Koroutt, Brian	raithei	10 Feb 2023	Debt	Review of updated asset sale models.	1.3	\$1,230.00	\$1,023.00
			Restructuring	Updates to and review of updated models for new			
Korbutt, Brian	Partner	17 Feb 2025	Tax Assistance	transaction scenarios.	1.4	\$1,250.00	\$1,750.00
Koroutt, Brian	1 artifer	17100 2023	Debt	transaction sections.	1.7	\$1,230.00	\$1,750.00
			Restructuring	Meeting to regroup on the asset sale and equitization			
Korbutt, Brian	Partner	17 Feb 2025	Tax Assistance	models (Attendees: B. Korbutt, E. Hsiao)	0.8	\$1,250.00	\$1,000.00
Roroutt, Brian	1 di tilei	17 100 2023	Debt	Call to regroup on the asset sale models and prepare for the	0.0	ψ1,230.00	ψ1,000.00
			Restructuring	call with legal counsel (Attendees: K. Winfree, B. Korbutt,			
Korbutt, Brian	Partner	17 Feb 2025	Tax Assistance	E. Hsiao)	0.5	\$1,250.00	\$625.00
	2 332322			Call with Kirkland & Ellis (M. Fenty, N. Warther, A.		4 - , - 0 - 0 - 0	4020100
				Sexton, D. Hunter, L. Maddison) and Willkie Farr (V.			
			Debt	Mahmoudov, C. Gorland, R. Pinilis) to catch upon the			
			Restructuring	bankruptcy status (EY Attendees: K. Winfree, B. Korbutt,			
Korbutt, Brian	Partner	17 Feb 2025	Tax Assistance	E. Hsiao)	0.4	\$1,250.00	\$500.00
			Debt	Call to regroup on the asset sale models and prepare for the			
			Restructuring	call with legal counsel (Attendees: K. Winfree, B. Korbutt,			
Winfree, Kelly	Senior Manager	17 Feb 2025	Tax Assistance	E. Hsiao)	0.5	\$950.00	\$475.00
				Call with Kirkland & Ellis (M. Fenty, N. Warther, A.			
				Sexton, D. Hunter, L. Maddison) and Willkie Farr (V.			
			Debt	Mahmoudov, C. Gorland, R. Pinilis) to catch up on the			
			Restructuring	bankruptcy status (EY Attendees: K. Winfree, B. Korbutt,			
Winfree, Kelly	Senior Manager	17 Feb 2025	Tax Assistance	E. Hsiao)	0.4	\$950.00	\$380.00

Case 24-12480-LSS Doc 1306-2 Filed 04/23/25 Page 9 of 65

			Project			Hourly	
Name	Rank	Date	Category	Description	Hours	Rate	Fee
			Debt				
TT ' FIL'	G : 16	1551 2025	Restructuring	Meeting to regroup on the asset sale and equitization	0.0	#0. 5 0.00	Φ π (0.00
Hsiao, Elicia	Senior Manager	17 Feb 2025	Tax Assistance	models (Attendees: B. Korbutt, E. Hsiao)	0.8	\$950.00	\$760.00
			Debt	Call to regroup on the asset sale models and prepare for the			
II . E1	C · M	17 F 1 2025	Restructuring	call with legal counsel (Attendees: K. Winfree, B. Korbutt,	0.5	¢050.00	¢475.00
Hsiao, Elicia	Senior Manager	17 Feb 2025	Tax Assistance	E. Hsiao) Call with Kirkland & Ellis (M. Fenty, N. Warther, A.	0.5	\$950.00	\$475.00
				Sexton, D. Hunter, L. Maddison) and Willkie Farr (V.			
			Debt	Mahmoudov, C. Gorland, R. Pinilis) to catch up on the			
			Restructuring	bankruptcy status (EY Attendees: K. Winfree, B. Korbutt,			
Hsiao, Elicia	Senior Manager	17 Feb 2025	Tax Assistance	E. Hsiao)	0.4	\$950.00	\$380.00
Tisiao, Liicia	Semoi Managei	171002023	Debt	L. 1151a0)	0.4	\$750.00	Ψ300.00
			Restructuring				
Hsiao, Elicia	Senior Manager	17 Feb 2025	Tax Assistance	Prepare for the call with Kirkland & Ellis and Willkie Farr.	0.8	\$950.00	\$760.00
1151400, 211014	Somet Manager	1,100,2020	Debt	Trepute for the sum with raminate or Bine and within ramin	0.0	ψ, ε σ.σ σ	Ψ, σσ.σσ
			Restructuring				
Gatt, Katie	Senior Manager	18 Feb 2025	Tax Assistance	Review asset sale model calculation of state tax estimate.	2.9	\$950.00	\$2,755.00
,			Debt				
			Restructuring	Review updated asset sale and equitization models and			
Korbutt, Brian	Partner	18 Feb 2025	Tax Assistance	correspondence with Kirkland & Ellis tax team.	2.3	\$1,250.00	\$2,875.00
			Debt	Call to discuss the state tax calculations for the asset sale			
			Restructuring	scenario (Attendees: K. Gatt, L. O'Connor, K. Winfree, B.			
Korbutt, Brian	Partner	18 Feb 2025	Tax Assistance	Korbutt, E. Hsiao)	0.3	\$1,250.00	\$375.00
			Debt	Call to discuss the state tax calculations for the asset sale			
			Restructuring	scenario (Attendees: K. Gatt, L. O'Connor, K. Winfree, B.			
Gatt, Katie	Senior Manager	18 Feb 2025	Tax Assistance	Korbutt, E. Hsiao)	0.3	\$950.00	\$285.00
			Debt	Call to discuss the state tax calculations for the asset sale			
			Restructuring	scenario (Attendees: K. Gatt, L. O'Connor, K. Winfree, B.			
Winfree, Kelly	Senior Manager	18 Feb 2025	Tax Assistance	Korbutt, E. Hsiao)	0.3	\$950.00	\$285.00
			Debt	Call to discuss the state tax calculations for the asset sale			
010 11	g :	10 5 1 2025	Restructuring	scenario (Attendees: K. Gatt, L. O'Connor, K. Winfree, B.	0.2	# COO OO	Ф100.00
O'Connor, Lily	Senior	18 Feb 2025	Tax Assistance	Korbutt, E. Hsiao)	0.3	\$600.00	\$180.00
			Debt				
OlC I '1-	G-v.	10 E 1 2025	Restructuring	Update state modeling workbooks for the various sale	1.0	0,00,00	\$0.60.00
O'Connor, Lily	Senior	18 Feb 2025	Tax Assistance	scenarios.	1.6	\$600.00	\$960.00

Case 24-12480-LSS Doc 1306-2 Filed 04/23/25 Page 10 of 65

			Project			Hourly	
Name	Rank	Date	Category	Description	Hours	Rate	Fee
			Debt	Call to discuss the state tax calculations for the asset sale			
			Restructuring	scenario (Attendees: K. Gatt, L. O'Connor, K. Winfree, B.			
Hsiao, Elicia	Senior Manager	18 Feb 2025	Tax Assistance	Korbutt, E. Hsiao)	0.3	\$950.00	\$285.00
			Debt				
			Restructuring				
Hsiao, Elicia	Senior Manager	18 Feb 2025	Tax Assistance	Continued to update the equitization model for comments.	2.1	\$950.00	\$1,995.00
			Debt				
	_		Restructuring				
Korbutt, Brian	Partner	19 Feb 2025	Tax Assistance	Detailed review of federal and state income tax models.	2.1	\$1,250.00	\$2,625.00
			Debt	Meeting to walk through the asset sale and equitization			
W 1 " D '	D .	10 5 1 2025	Restructuring	models to be shared with legal counsel (Attendees: B.	0.0	#1 25 0 00	#1 000 00
Korbutt, Brian	Partner	19 Feb 2025	Tax Assistance	Korbutt, E. Hsiao)	0.8	\$1,250.00	\$1,000.00
			Debt				
V - 1-14 D.:	D	10 E-1 2025	Restructuring	Call to walk through the state tax calculations for the asset	0.4	¢1 250 00	¢500.00
Korbutt, Brian	Partner	19 Feb 2025	Tax Assistance Debt	sale scenario (Attendees: B. Korbutt, K. Gatt, E. Hsiao)	0.4	\$1,250.00	\$500.00
			Restructuring	Call to walk through the state tax calculations for the asset			
Gatt, Katie	Senior Manager	19 Feb 2025	Tax Assistance	sale scenario (Attendees: B. Korbutt, K. Gatt, E. Hsiao)	0.4	\$950.00	\$380.00
Gatt, Katte	Sellioi Maliagei	19 1 60 2023	Debt	Sale Scenario (Attendees, B. Rorbutt, R. Gatt, E. Hsiao)	0.4	\$930.00	\$380.00
			Restructuring	Update state tax estimate asset sale scenarios notes and			
Gatt, Katie	Senior Manager	19 Feb 2025	Tax Assistance	assumptions	1.3	\$950.00	\$1,235.00
Gutt, Tkutte	Semoi wanagei	19100 2023	Debt	Meeting to walk through the asset sale and equitization	1.5	ψ230.00	ψ1,233.00
			Restructuring	models to be shared with legal counsel (Attendees: B.			
Hsiao, Elicia	Senior Manager	19 Feb 2025	Tax Assistance	Korbutt, E. Hsiao)	0.8	\$950.00	\$760.00
,			Debt	, , ,			·
			Restructuring	Call to walk through the state tax calculations for the asset			
Hsiao, Elicia	Senior Manager	19 Feb 2025	Tax Assistance	sale scenario (Attendees: B. Korbutt, K. Gatt, E. Hsiao)	0.4	\$950.00	\$380.00
			Debt				
			Restructuring				
Hsiao, Elicia	Senior Manager	19 Feb 2025	Tax Assistance	Continued to update the equitization model for comments.	0.4	\$950.00	\$380.00
			Debt				
			Restructuring	Review asset sale and equitization models and review state			
Korbutt, Brian	Partner	20 Feb 2025	Tax Assistance	income tax scenarios.	1.9	\$1,250.00	\$2,375.00
			Debt				
W 1 D 1		20 5 1 202 -	Restructuring	Call to discuss comments on the asset sale and equitization		41.25 0.00	466- 05
Korbutt, Brian	Partner	20 Feb 2025	Tax Assistance	models (Attendees: B. Korbutt, E. Hsiao)	0.5	\$1,250.00	\$625.00

Case 24-12480-LSS Doc 1306-2 Filed 04/23/25 Page 11 of 65

			Project			Hourly	
Name	Rank	Date	Category	Description	Hours	Rate	Fee
			Debt	Call to walk through changes to the debtor in possession			
			Restructuring	roll-up in the equitization models (Attendees: B. Korbutt,			
Korbutt, Brian	Partner	20 Feb 2025	Tax Assistance	E. Hsiao)	0.3	\$1,250.00	\$375.00
			Debt				
			Restructuring	Call to discuss comments on the asset sale and equitization			
Hsiao, Elicia	Senior Manager	20 Feb 2025	Tax Assistance	models (Attendees: B. Korbutt, E. Hsiao)	0.5	\$950.00	\$475.00
			Debt	Call to walk through changes to the debtor in possession			
			Restructuring	roll-up in the equitization models (Attendees: B. Korbutt,			
Hsiao, Elicia	Senior Manager	20 Feb 2025	Tax Assistance	E. Hsiao)	0.3	\$950.00	\$285.00
			Debt				
			Restructuring				
Hsiao, Elicia	Senior Manager	20 Feb 2025	Tax Assistance	Continued to update the equitization model for comments.	2.7	\$950.00	\$2,565.00
			Debt				
			Restructuring				
Korbutt, Brian	Partner	21 Feb 2025	Tax Assistance	Review of latest tax models.	0.6	\$1,250.00	\$750.00
			Debt	Sent the model deliverables to Kirkland & Ellis (A. Sexton;			
			Restructuring	N. Warther; A. Fenty; M. Advani) and Franchise Group			
Hsiao, Elicia	Senior Manager	21 Feb 2025	Tax Assistance	(A. Kaminsky; E. Seeton)	0.3	\$950.00	\$285.00
			Debt	Internal discussion regarding contributions to Educate			
			Restructuring	during 2024 and the related documentation. (Attendees: B.			
Wagler, Derrick	Partner	24 Feb 2025	Tax Assistance	Korbutt, D. Bakke, D. Wagler, K. Winfree)	0.5	\$1,250.00	\$625.00
				Call with Kirkland & Ellis and Ducera to discuss various			
				questions regarding the tax modelling results and potential			
				emergence outcomes. (EY Attendees: E. Hsiao, B. Korbutt,			
				K. Winfree, D. Wagler, A. Hill) (Ducera Attendees: C.			
			Debt	Grubb, J. Cremeans, A. Killinger, Z. Taylor, M. Malyshev)			
			Restructuring	(Kirkland & Ellis Attendees: A. Sexton, N. Warther, K.			
Wagler, Derrick	Partner	24 Feb 2025	Tax Assistance	Huang, M. Advani)	0.6	\$1,250.00	\$750.00
				Call with Kirkland & Ellis and Ducera to discuss various			
				questions regarding the tax modelling results and potential			
				emergence outcomes. (EY Attendees: E. Hsiao, B. Korbutt,			
				K. Winfree, D. Wagler, A. Hill) (Ducera Attendees: C.			
			Debt	Grubb, J. Cremeans, A. Killinger, Z. Taylor, M. Malyshev)			
TT'11		0451000	Restructuring	(Kirkland & Ellis Attendees: A. Sexton, N. Warther, K.	0.5	#1.25 0.60	Φ π π 0 0 0 0
Hill, Andrea	Partner	24 Feb 2025	Tax Assistance	Huang, M. Advani)	0.6	\$1,250.00	\$750.00

Case 24-12480-LSS Doc 1306-2 Filed 04/23/25 Page 12 of 65

			Project			Hourly	
Name	Rank	Date	Category	Description	Hours	Rate	Fee
			Debt	Internal discussion regarding contributions to Educate			
			Restructuring	during 2024 and the related documentation. (Attendees: B.			
Winfree, Kelly	Senior Manager	24 Feb 2025	Tax Assistance	Korbutt, D. Bakke, D. Wagler, K. Winfree)	0.5	\$950.00	\$475.00
			Debt	Internal discussion regarding tax modelling and results in			
			Restructuring	advance of discussion with Franchise Group's advisors.		40.5000	** ********
Winfree, Kelly	Senior Manager	24 Feb 2025	Tax Assistance	(Attendees: E. Hsiao, K. Winfree, B. Korbutt)	0.3	\$950.00	\$285.00
				Call with Kirkland & Ellis and Ducera to discuss various			
				questions regarding the tax modelling results and potential			
				emergence outcomes. (EY Attendees: E. Hsiao, B. Korbutt,			
			D 14	K. Winfree, D. Wagler, A. Hill) (Ducera Attendees: C.			
			Debt	Grubb, J. Cremeans, A. Killinger, Z. Taylor, M. Malyshev)			
Winfree, Kelly	Senior Manager	24 Feb 2025	Restructuring Tax Assistance	(Kirkland & Ellis Attendees: A. Sexton, N. Warther, K. Huang, M. Advani)	0.6	\$950.00	\$570.00
williee, Kelly	Semoi Manager	24 1 60 2023	Debt	Internal discussion regarding tax modelling and results in	0.0	\$930.00	\$370.00
			Restructuring	advance of discussion with Franchise Group's advisors.			
Hsiao, Elicia	Senior Manager	24 Feb 2025	Tax Assistance	(Attendees: E. Hsiao, K. Winfree, B. Korbutt)	0.3	\$950.00	\$285.00
Tisiao, Elicia	Schiol Manager	24 1 CO 2023	1 ax Assistance	Call with Kirkland & Ellis and Ducera to discuss various	0.5	\$930.00	\$203.00
				questions regarding the tax modelling results and potential			
				emergence outcomes. (EY Attendees: E. Hsiao, B. Korbutt,			
				K. Winfree, D. Wagler, A. Hill) (Ducera Attendees: C.			
			Debt	Grubb, J. Cremeans, A. Killinger, Z. Taylor, M. Malyshev)			
			Restructuring	(Kirkland & Ellis Attendees: A. Sexton, N. Warther, K.			
Hsiao, Elicia	Senior Manager	24 Feb 2025	Tax Assistance	Huang, M. Advani)	0.6	\$950.00	\$570.00
			Debt	-			
			Restructuring	Review background information regarding Conn's			
Hsiao, Elicia	Senior Manager	24 Feb 2025	Tax Assistance	bankruptcy and potential stock loss.	0.8	\$950.00	\$760.00
			Debt	Internal discussion regarding contributions to Educate			
			Restructuring	during 2024 and the related documentation. (Attendees: B.			
Korbutt, Brian	Partner	24 Feb 2025	Tax Assistance	Korbutt, D. Bakke, D. Wagler, K. Winfree)	0.5	\$1,250.00	\$625.00
			Debt	Internal discussion regarding tax modelling and results in			
			Restructuring	advance of discussion with Franchise Group's advisors.			
Korbutt, Brian	Partner	24 Feb 2025	Tax Assistance	(Attendees: E. Hsiao, K. Winfree, B. Korbutt)	0.3	\$1,250.00	\$375.00
				Call with Kirkland & Ellis and Ducera to discuss various			
				questions regarding the tax modelling results and potential			
			Debt	emergence outcomes. (EY Attendees: E. Hsiao, B. Korbutt,		[
			Restructuring	K. Winfree, D. Wagler, A. Hill) (Ducera Attendees: C.			
Korbutt, Brian	Partner	24 Feb 2025	Tax Assistance	Grubb, J. Cremeans, A. Killinger, Z. Taylor, M. Malyshev)	0.6	\$1,250.00	\$750.00
Holoutt, Brian	1 di di Ci	211002023	1 an 1 ibbibiance	Stace, v. Stemound, M. Kinninger, Z. Taylor, W. Waryshev)	0.0	Ψ1,230.00	Ψ150.00

Case 24-12480-LSS Doc 1306-2 Filed 04/23/25 Page 13 of 65

Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
				(Kirkland & Ellis Attendees: A. Sexton, N. Warther, K.			
				Huang, M. Advani)			
			Debt				
			Restructuring	Continue to review background information regarding			
Korbutt, Brian	Partner	24 Feb 2025	Tax Assistance	Conn's bankruptcy and potential stock loss.	0.7	\$1,250.00	\$875.00
			Debt	Internal discussion regarding contributions to Educate			
			Restructuring	during 2024 and the related documentation. (Attendees: B.			
Bakke, Don	Partner	24 Feb 2025	Tax Assistance	Korbutt, D. Bakke, D. Wagler, K. Winfree)	0.5	\$1,250.00	\$625.00
			Debt				
			Restructuring				
Hsiao, Elicia	Senior Manager	25 Feb 2025	Tax Assistance	Drafted the tax-free contribution memo for Conn's Inc.	2.3	\$950.00	\$2,185.00
			Debt				
			Restructuring	Continued to draft the tax-free contribution memo for			
Hsiao, Elicia	Senior Manager	26 Feb 2025	Tax Assistance	Conn's Inc.	3.3	\$950.00	\$3,135.00
			Debt				
			Restructuring	Internal discussion regarding Conn's tax treatment.			
Hsiao, Elicia	Senior Manager	26 Feb 2025	Tax Assistance	(Attendees: B. Korbutt, E. Hsiao)	0.5	\$950.00	\$475.00
			Debt				
			Restructuring	Internal discussion regarding Conn's tax treatment.			
Korbutt, Brian	Partner	26 Feb 2025	Tax Assistance	(Attendees: B. Korbutt, E. Hsiao)	0.5	\$1,250.00	\$625.00
				Total	94.1		\$99,725.00

$\underline{\textbf{VALUATION ASSISTANCE-IMPAIRMENT}}$

Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
			g	Discussed workpaper preparation for Pet Supplies Plus management presentation. (Attendees: C. Lowe, S.	330,000		
Lowe, Chade	Senior Manager	03 Feb 2025	Impairment	Anwer, J. Lewis)	0.3	\$600.00	\$180.00
Anwer, Sarah	Senior	03 Feb 2025	Impairment	Discussed workpaper preparation for Pet Supplies Plus management presentation. (Attendees: C. Lowe, S. Anwer, J. Lewis)	0.3	\$400.00	\$120.00
Lewis, Jason	Staff	03 Feb 2025	Impairment	Discussed workpaper preparation for Pet Supplies Plus management presentation. (Attendees: C. Lowe, S. Anwer, J. Lewis)	0.3	\$250.00	\$75.00
Aurray Caral	Si	03 Feb 2025	Turnsimusma	Reviewed previous analyses for calculation of earnings before interest, taxes, depreciation and amortization and prepared workpaper for reconciliation between cashflow	2.7	\$400.00	¢1 000 00
Anwer, Sarah Anwer, Sarah	Senior Senior	03 Feb 2025 03 Feb 2025	Impairment Impairment	Prepared Vitamin Shoppe exhibits.	2.7	\$400.00	\$1,080.00 \$800.00
Summers, Caroline	Staff	03 Feb 2025	Impairment	Reviewed franchise fee and franchise revenue data for Buddy's and updated trade name analysis.	2.7	\$250.00	\$675.00
Yuan, Kris	Staff	03 Feb 2025	Impairment	Reviewed franchise fee and franchise revenue data for Buddy's and reviewed updated trade name analysis.	1.8	\$250.00	\$450.00
Summers, Caroline	Staff	03 Feb 2025	Impairment	Updated supporting trade name workpapers.	1.0	\$250.00	\$250.00
Summers, Caroline	Staff	03 Feb 2025	Impairment	Compared franchise revenue by store to historical levels provided in the take private analysis to corroborate data for the trade name valuation.	1.2	\$250.00	\$300.00
Lowe, Chade	Senior Manager	03 Feb 2025	Impairment	Reviewed file containing earnings bridge provided by A. Belmonte (Pet Supplies Plus).	0.5	\$600.00	\$300.00
Lowe, Chade	Senior Manager	04 Feb 2025	Impairment	Internal discussion on Pet Supplies Plus valuation. (Attendees: C. Lowe, S. Anwer, J. Lewis)	0.7	\$600.00	\$420.00
Anwer, Sarah	Senior	04 Feb 2025	Impairment	Internal discussion on Pet Supplies Plus valuation. (Attendees: C. Lowe, S. Anwer, J. Lewis)	0.7	\$400.00	\$280.00
Lewis, Jason	Staff	04 Feb 2025	Impairment	Internal discussion on Pet Supplies Plus valuation. (Attendees: C. Lowe, S. Anwer, J. Lewis)	0.7	\$250.00	\$175.00

Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
TVanic	Rank	Date	Troject Category	Updated the Pet Supplies Plus valuation by adjusting the	Hours	Rate	TCC
Anwer, Sarah	Senior	04 Feb 2025	Impairment	discount rate and risk adjusted sensitivity.	1.5	\$400.00	\$600.00
				Updated the Vitamin Shoppe valuation by adjusting the			
Anwer, Sarah	Senior	04 Feb 2025	Impairment	discount rate and risk adjusted sensitivity.	1.5	\$400.00	\$600.00
				Prepared updated exhibits and drafted email highlighting the changes from previous drafts for Pet Supplies Plus and			
Anwer, Sarah	Senior	04 Feb 2025	Impairment	Vitamin Shoppe.	1.3	\$400.00	\$520.00
Lowe, Chade	Senior Manager	04 Feb 2025	Impairment	Prepared for client call by reviewing workpaper showing comparisons of earnings and revenue between the current analysis and historical valuations.	0.5	\$600.00	\$300.00
Shirley, Kris	Partner	04 Feb 2025	Impairment	Participated in client call to discuss the Pet Supplies Plus initial draft valuation and earnings bridge. Client participants: T. Will, E. Seeton, J. Arsenault, K. Scholes. EY Participants: C. Lowe, S. Anwer, K. Shirley (only participated for 0.2hrs)	0.2	\$750.00	\$150.00
Anwer, Sarah	Senior	04 Feb 2025	Impairment	Participated in client call to discuss the Pet Supplies Plus initial draft valuation and earnings bridge. Client participants: T. Will, E. Seeton, J. Arsenault, K. Scholes. EY Participants: C. Lowe, S. Anwer, K. Shirley (only participated for 0.2hrs)	0.5	\$400.00	\$200.00
Lowe, Chade	Senior Manager	04 Feb 2025	Impairment	Participated in client call to discuss the Pet Supplies Plus initial draft valuation and earnings bridge. Client participants: T. Will, E. Seeton, J. Arsenault, K. Scholes. EY Participants: C. Lowe, S. Anwer, K. Shirley (only participated for 0.2hrs)	0.5	\$600.00	\$300.00
Summers, Caroline	Staff	04 Feb 2025	Impairment	Reviewed updated trade name data and trade name valuation for Buddy's. (Attendees: C. Lowe, K. Yuan, C. Summers)	1.0	\$250.00	\$250.00
Yuan, Kris	Staff	04 Feb 2025	Impairment	Reviewed updated trade name data and trade name valuation for Buddy's. (Attendees: C. Lowe, K. Yuan, C. Summers)	1.0	\$250.00	\$250.00
Lowe, Chade	Senior Manager	04 Feb 2025	Impairment	Reviewed updated trade name data and trade name valuation for Buddy's. (Attendees: C. Lowe, K. Yuan, C. Summers)	1.0	\$600.00	\$600.00
	Staff	04 Feb 2025	•	Reviewed trade name exhibit and workpapers for	0.3	\$250.00	\$75.00
Yuan, Kris	Stall	04 FEU 2023	Impairment	Buddy's.	0.3	\$430.00	\$73.00

Case 24-12480-LSS Doc 1306-2 Filed 04/23/25 Page 16 of 65

Nimm	Doub	Data	Duningt Category	Description	Пания	Hourly	Ess
Name	Rank	Date	Project Category	Description Internal discussion with accounting team to discuss long-	Hours	Rate	Fee
				lived asset impairment per ASC 360. (Attendees: C.			
				Lowe, B. Knauss, K. Flatley, S. Deravin, D. Galarza, J.			
Lowe, Chade	Senior Manager	05 Feb 2025	Impairment	Ward, G. Leno.)	0.6	\$600.00	\$360.00
Summers, Caroline	Staff	05 Feb 2025	Impairment	Reformatted exhibits for Buddy's and prepared exhibits.	0.5	\$250.00	\$125.00
	_			Performed review for Buddy's trade name exhibit and			
Higgs, Ashley	Senior	05 Feb 2025	Impairment	workpapers.	1.2	\$400.00	\$480.00
V V	C4- CC	05 E-1- 2025	T	Reviewed comments and updated trade name workpapers	1 4	¢250.00	\$250.00
Yuan, Kris	Staff	05 Feb 2025	Impairment	for Buddy's.	1.4	\$250.00	\$350.00
Summers, Caroline	Staff	05 Feb 2025	Impairment	Drafted email for updated trade name valuation. Prepared the exhibits for Buddy's and sent for internal	0.5	\$250.00	\$125.00
Yuan, Kris	Staff	05 Feb 2025	Impairment	review.	0.5	\$250.00	\$125.00
Tuan, Kiis	Staff	03 1 00 2023	ппрантиен		0.5	Ψ230.00	Ψ123.00
Anwer, Sarah	Senior	06 Feb 2025	Impairment	Tested scenarios for additional sensitivities per request of client for The Vitamin Shoppe.	0.6	\$400.00	\$240.00
Allwei, Salali	Scilloi	00 FC0 2023	ппраппист		0.0	\$ 1 00.00	\$240.00
				Meeting to discuss discounted cash flow sensitivity and			
Lowe, Chade	Senior Manager	06 Feb 2025	Impairment	additional sensitivities for draft values for The Vitamin Shoppe. (Attendees: C. Lowe, S. Anwer, J. Lewis)	0.4	\$600.00	\$240.00
Lowe, Chade	Sellioi Maliagei	00 Feb 2023	ппраптиет		0.4	\$000.00	\$240.00
				Meeting to discuss discounted cash flow sensitivity and			
A C	C :	06 E-1- 2025	T	additional sensitivities for draft values for The Vitamin	0.4	¢400.00	\$160.00
Anwer, Sarah	Senior	06 Feb 2025	Impairment	Shoppe. (Attendees: C. Lowe, S. Anwer, J. Lewis)	0.4	\$400.00	\$160.00
				Meeting to discuss discounted cash flow sensitivity and			
	G	06 F 1 2025	.	additional sensitivities for draft values for The Vitamin	0.4	#2.5 0.00	Ø100 00
Lewis, Jason	Staff	06 Feb 2025	Impairment	Shoppe. (Attendees: C. Lowe, S. Anwer, J. Lewis)	0.4	\$250.00	\$100.00
	G	06 1 2025		Reviewed comments and updated trade name workpapers	1.0	#2.5 0.00	#200 00
Summers, Caroline	Staff	06 Feb 2025	Impairment	for same stores' revenue attrition.	1.2	\$250.00	\$300.00
				Utilized EY internal tool to gather market data for specialty retailers to support The Vitamin Shoppe			
Lewis, Jason	Staff	06 Feb 2025	Impairment	analysis.	0.2	\$250.00	\$50.00
25,110, 543011	Sum	301002023	Impairment		0.2	Ψ250.00	Ψ20.00
Anwer, Sarah	Senior	07 Feb 2025	Impairment	Analyzed data for specialty retailers to estimate the impact on discount rate and market multiples.	1.0	\$400.00	\$400.00
minor, burun	Scinoi	0,1002023	mpanment		1.0	ψ-100.00	ψ-100.00
				Conducted discounted cash flow sensitivity with earnings before interest, taxes, depreciation and amortization			
Lewis, Jason	Staff	07 Feb 2025	Impairment	adjustment for The Vitamin Shoppe.	0.2	\$250.00	\$50.00
10 W 15, 3 a 5 O H	Stall	011002023	ппраниси	adjustment for the vitalini shoppe.	0.2	ΨΔ50.00	ψυιου

Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
Shirley, Kris	Partner	07 Feb 2025	Impairment	Call with J, Arsenault, E. Seeton, and K. Scholes at Franchise Group to discuss Vitamin Shoppe preliminary draft values. (Attendees: K. Shirley, S. Anwer, C. Lowe.)	0.5	\$750.00	\$375.00
Lowe, Chade	Senior Manager	07 Feb 2025	Impairment	Call with J, Arsenault, E. Seeton, and K. Scholes at Franchise Group to discuss Vitamin Shoppe preliminary draft values. (Attendees: K. Shirley, S. Anwer, C. Lowe.)	0.5	\$600.00	\$300.00
Anwer, Sarah	Senior	07 Feb 2025	Impairment	Call with J, Arsenault, E. Seeton, and K. Scholes at Franchise Group to discuss Vitamin Shoppe preliminary draft values. (Attendees: K. Shirley, S. Anwer, C. Lowe.)	0.5	\$400.00	\$200.00
Anwer, Sarah	Senior	07 Feb 2025	Impairment	Reviewed sensitivity and reassessed the reasonableness of the company specific risk premium.	1.0	\$400.00	\$400.00
Anwer, Sarah	Senior	10 Feb 2025	Impairment	Prepared executive summary template.	0.5	\$400.00	\$200.00
Anwer, Sarah	Senior	10 Feb 2025	Impairment	Internal discussion about valuation team workstreams for executive summary. (Attendees: S. Anwer, C. Summers, J. Lewis)	0.5	\$400.00	\$200.00
Summers, Caroline	Staff	10 Feb 2025	Impairment	Internal discussion about valuation team workstreams for executive summary. (Attendees: S. Anwer, C. Summers, J. Lewis)	0.5	\$250.00	\$125.00
Lewis, Jason	Staff	10 Feb 2025	Impairment	Internal discussion about valuation team workstreams for executive summary. (Attendees: S. Anwer, C. Summers, J. Lewis)	0.5	\$250.00	\$125.00
Lewis, Jason	Staff	10 Feb 2025	Impairment	Reviewed sensitivity performed on Vitamin Shoppe to test key assumptions on enterprise value and trade name value and their related impact to implied goodwill impairment amount. (Attendees: J. Lewis, C. Lowe, S. Anwer.)	0.4	\$250.00	\$100.00
			·	Reviewed sensitivity performed on Vitamin Shoppe to test key assumptions on enterprise value and trade name value and their related impact to implied goodwill impairment amount. (Attendees: J. Lewis, C. Lowe, S.			·
Lowe, Chade	Senior Manager	10 Feb 2025	Impairment	Anwer.)	0.4	\$600.00	\$240.00
Summers, Caroline	Staff	10 Feb 2025	Impairment	Updated summary slides for Executive Summary report.	1.5	\$250.00	\$375.00
Summers, Caroline	Staff	10 Feb 2025	Impairment	Updated Buddy's summary, income approach, and market approach slides for Executive Summary report.	2.0	\$250.00	\$500.00

Case 24-12480-LSS Doc 1306-2 Filed 04/23/25 Page 18 of 65

						Hourly	-
Name	Rank	Date	Project Category	Description	Hours	Rate	Fee
				Reviewed sensitivity performed on Vitamin Shoppe to			
				test key assumptions on enterprise value and trade name			
				value and their related impact to implied goodwill			
Anwer, Sarah	Senior	10 Feb 2025	Impairment	impairment amount. (Attendees: J. Lewis, C. Lowe, S. Anwer.)	0.4	\$400.00	\$160.00
Allwei, Salali	Sellioi	10 1 60 2023	ппрапшен	Began preparing executive report slides for The Vitamin	0.4	\$400.00	\$100.00
Lewis, Jason	Staff	10 Feb 2025	Impairment	Shoppe.	1.4	\$250.00	\$350.00
			•	Continued working on executive report slides for The			
				Vitamin Shoppe and began Pet Supplies Plus executive			
Lewis, Jason	Staff	11 Feb 2025	Impairment	report slides.	4.5	\$250.00	\$1,125.00
				Reviewed executive summary for Buddy's and made			
Yuan, Kris	Staff	12 Feb 2025	Impairment	edits.	0.7	\$250.00	\$175.00
				Updated Executive Summary based on feedback provided			
Summers, Caroline	Staff	13 Feb 2025	Impairment	by K. Yuan.	0.5	\$250.00	\$125.00
				Emailed accounting team (G. Leno, S. Deravin) on			
				Franchise Group's current & historical annual impairment			
Lowe, Chade	Senior Manager	14 Feb 2025	Impairment	test date and sent email to client (J. Arsenault) to confirm.	0.2	\$600.00	\$120.00
				Updated balance sheet grouping for Buddy's based on			
Yuan, Kris	Staff	20 Feb 2025	Impairment	email from the client.	0.3	\$250.00	\$75.00
				Updated balance sheet grouping for Buddy's based on			
Summers, Caroline	Staff	20 Feb 2025	Impairment	email from the client.	0.7	\$250.00	\$175.00
				Internal meeting regarding the tax implications of the U.S.			
				GAAP goodwill impairment analysis. (EY Attendees: G.			
			_ ,	Leno, S. Deravin, D. Galarza, C. Lowe, D. Weintraub, D.	_		
Lowe, Chade	Senior Manager	25 Feb 2025	Impairment	Wagler, K. Winfree)	0.5	\$600.00	\$300.00
				Reviewed executive summary work done by J. Lewis for			
Anwer, Sarah	Senior	27 Feb 2025	Impairment	Pet Supplies Plus and Vitamin Shoppe.	1.0	\$400.00	\$400.00
				Total	52.3		\$18,200.00

ACCOUNTING ASSISTANCE

			Project			Hourly	
Name	Rank	Date	Category	Description	Hours	Rate	Fee
				Meeting with K. Scholes and J. Arsenault to discuss			
				status and identified accounting issues relating to			
	Senior		Accounting	Debtor-in-possession. (EY Attendees: G. Leno, S.			
Deravin, Susan	Manager	03 Feb 2025	Assistance	Deravin)	0.6	\$600.00	\$360.00
				Meeting with K. Scholes and J. Arsenault to discuss			
				status and identified accounting issues relating to			
	Managing		Accounting	Debtor-in-possession. (EY Attendees: G. Leno, S.			
Leno, Georges	Director	03 Feb 2025	Assistance	Deravin)	0.6	\$700.00	\$420.00
				Internal meeting to review engagement time and			
	Senior		Accounting	expense fees. (EY Attendees: G. Leno, S. Deravin, J.			** ** ** **
Deravin, Susan	Manager	03 Feb 2025	Assistance	Ward)	0.4	\$600.00	\$240.00
	3.6			Internal meeting to review engagement time and			
	Managing	02 F 1 2027	Accounting	expense fees. (EY Attendees: G. Leno, S. Deravin, J.	0.4	Φ 7 00 00	# 2 00.00
Leno, Georges	Director	03 Feb 2025	Assistance	Ward)	0.4	\$700.00	\$280.00
				Internal meeting to review engagement time and			
337 1 7	3.7	02 E 1 2027	Accounting	expense fees. (EY Attendees: G. Leno, S. Deravin, J.	0.4	Φ 5 00 00	#200 00
Ward, James	Manager	03 Feb 2025	Assistance	Ward)	0.4	\$500.00	\$200.00
	c :			Internal meeting to discuss the treatment for the lease			
D · · · · · · ·	Senior	02 E 1 2025	Accounting	guarantees. (EY Attendees: S. Deravin, J. Ward, D.	1 1	¢(00 00	¢((0,00
Deravin, Susan	Manager	03 Feb 2025	Assistance	Galarza)	1.1	\$600.00	\$660.00
			A	Internal meeting to discuss the treatment for the lease			
Calarra Daniar	C:	02 E-1- 2025	Accounting	guarantees. (EY Attendees: S. Deravin, J. Ward, D. Galarza)	1 1	\$400.00	\$440.00
Galarza, Damien	Senior	03 Feb 2025	Assistance		1.1	\$400.00	\$440.00
			Accounting	Internal meeting to discuss the treatment for the lease guarantees. (EY Attendees: S. Deravin, J. Ward, D.			
Ward, James	Manager	03 Feb 2025	Assistance	Galarza)	1.1	\$500.00	\$550.00
ward, James	Manager	03 Feb 2023		/	1.1	\$300.00	\$330.00
			Accounting	Prepare initial technical analysis for the guaranty			
Robison, Greg	Manager	03 Feb 2025	Assistance	accounting.	1.1	\$500.00	\$550.00
				Continue drafting lease technical accounting			
	~ ·	02 F 1 205	Accounting	memorandum on the accounting implications of leases		# 400 00	#200.66
Galarza, Damien	Senior	03 Feb 2025	Assistance	under Accounting Standards Codification 852.	0.7	\$400.00	\$280.00
			Accounting	Continue drafting liabilities subject to compromise			
Galarza, Damien	Senior	03 Feb 2025	Assistance	analysis.	3.6	\$400.00	\$1,440.00

Case 24-12480-LSS Doc 1306-2 Filed 04/23/25 Page 20 of 65

			Project			Hourly	
Name	Rank	Date	Category	Description	Hours	Rate	Fee
				Continue drafting technical accounting memorandum on			
C 1 - D :	G ·	02 F 1 2025	Accounting	the accounting implications of impairment of goodwill	2.5	£400.00	¢1 400 00
Galarza, Damien	Senior	03 Feb 2025	Assistance	and other assets.	3.5	\$400.00	\$1,400.00
	Senior		Accounting	Finalization of responses Vitamin Shoppe liabilities subject to compromise analysis and lease question			
Deravin, Susan	Manager	03 Feb 2025	Assistance	response on priority tax claim.	0.4	\$600.00	\$240.00
Deravin, Susun		03 1 60 2023			0.1	Ψ000.00	Ψ2 10.00
Deravin, Susan	Senior	03 Feb 2025	Accounting Assistance	Research equity awards classification for financial statement presentation.	1.8	\$600.00	\$1,080.00
Deravin, Susan	Manager	03 Feb 2023		 	1.0	\$600.00	\$1,080.00
D : 0	Senior	02 F 1 2025	Accounting	Research guaranty accounting considerations and	2.1	Φ.CO.O.O.O.	#1 2 60 00
Deravin, Susan	Manager	03 Feb 2025	Assistance	liabilities subject to compromise classification.	2.1	\$600.00	\$1,260.00
	Senior		Accounting	Draft email to Kyle Scholes with follow up questions on			
Deravin, Susan	Manager	03 Feb 2025	Assistance	pre-petition lending listing.	0.2	\$600.00	\$120.00
	Senior		Accounting	Research presentation of deferred tax liabilities as			
Deravin, Susan	Manager	03 Feb 2025	Assistance	liabilities subject to compromise.	0.6	\$600.00	\$360.00
				Review and discuss team's research on deferred tax			
	Managing		Accounting	liabilities accounting in liabilities subject to			
Leno, Georges	Director	03 Feb 2025	Assistance	compromise.	0.7	\$700.00	\$490.00
				Review and discuss team's research on long-term			
I C	Managing	02 F 1 2025	Accounting	incentive plan accounting in liabilities subject to	0.7	¢700 00	¢400.00
Leno, Georges	Director	03 Feb 2025	Assistance	compromise. Internal meeting to discuss the lease analysis and	0.7	\$700.00	\$490.00
	Senior		Accounting	rejected leases per bankruptcy docket. (EY Attendees:			
Deravin, Susan	Manager	04 Feb 2025	Assistance	S. Deravin, J. Ward, D. Galarza)	1.1	\$600.00	\$660.00
Deravin, Susan	Wianager	041002023	Assistance	Internal meeting to discuss the lease analysis and	1.1	\$000.00	\$000.00
			Accounting	rejected leases per bankruptcy docket. (EY Attendees:			
Ward, James	Manager	04 Feb 2025	Assistance	S. Deravin, J. Ward, D. Galarza)	1.1	\$500.00	\$550.00
				Internal meeting to discuss the lease analysis and			·
			Accounting	rejected leases per bankruptcy docket. (EY Attendees:			
Galarza, Damien	Senior	04 Feb 2025	Assistance	S. Deravin, J. Ward, D. Galarza)	1.1	\$400.00	\$440.00
				Internal meeting to discuss accounting considerations			
	Senior		Accounting	for rejected leases during bankruptcy. (EY Attendees: S.			
Deravin, Susan	Manager	04 Feb 2025	Assistance	Deravin, J. Ward, D. Galarza)	0.4	\$600.00	\$240.00
				Internal meeting to discuss accounting considerations			
W 1 I		04512025	Accounting	for rejected leases during bankruptcy. (EY Attendees: S.	0.4	Φ.σ.ο.ο.ο.ο.ο.ο.ο.ο.ο.ο.ο.ο.ο.ο.ο.ο.ο.ο.	Ф20000
Ward, James	Manager	04 Feb 2025	Assistance	Deravin, J. Ward, D. Galarza)	0.4	\$500.00	\$200.00

			Project			Hourly	
Name	Rank	Date	Category	Description	Hours	Rate	Fee
Galarza, Damien	Senior	04 Feb 2025	Accounting Assistance	Internal meeting to discuss accounting considerations for rejected leases during bankruptcy. (EY Attendees: S. Deravin, J. Ward, D. Galarza)	0.4	\$400.00	\$160.00
Deravin, Susan	Senior	04 Feb 2025	Accounting Assistance	Internal meeting to discuss accounting considerations for a lease guaranty during bankruptcy. (EY Attendees: M. Ohrnstein, S. Deravin, J. Ward, G. Leno, G. Robison, W. Hargett)	0.3	\$600.00	\$180.00
	Manager Managing		Accounting	Internal meeting to discuss accounting considerations for a lease guaranty during bankruptcy. (EY Attendees: M. Ohrnstein, S. Deravin, J. Ward, G. Leno, G.			
Ohrnstein, Mike Ward, James	Director Manager	04 Feb 2025 04 Feb 2025	Assistance Accounting Assistance	Robison, W. Hargett) Internal meeting to discuss accounting considerations for a lease guaranty during bankruptcy. (EY Attendees: M. Ohrnstein, S. Deravin, J. Ward, G. Leno, G. Robison, W. Hargett)	0.3	\$700.00 \$500.00	\$210.00 \$150.00
Leno, Georges	Managing Director	04 Feb 2025	Accounting Assistance	Internal meeting to discuss accounting considerations for a lease guaranty during bankruptcy. (EY Attendees: M. Ohrnstein, S. Deravin, J. Ward, G. Leno, G. Robison, W. Hargett)	0.3	\$700.00	\$210.00
Robison, Greg	Manager	04 Feb 2025	Accounting Assistance	Internal meeting to discuss accounting considerations for a lease guaranty during bankruptcy. (EY Attendees: M. Ohrnstein, S. Deravin, J. Ward, G. Leno, G. Robison, W. Hargett)	0.3	\$500.00	\$150.00
Van Hargett, William	Senior	04 Feb 2025	Accounting Assistance	Internal meeting to discuss accounting considerations for a lease guaranty during bankruptcy. (EY Attendees: M. Ohrnstein, S. Deravin, J. Ward, G. Leno, G. Robison, W. Hargett)	0.3	\$400.00	\$120.00
Deravin, Susan	Senior Manager	04 Feb 2025	Accounting Assistance	Internal meeting to discuss the technical accounting surrounding lease guarantees. (EY Attendees: M. Ohrnstein, G. Leno, S. Deravin, J. Ward, G. Robison, W. Hargett)	0.6	\$600.00	\$360.00
Leno, Georges	Managing Director	04 Feb 2025	Accounting Assistance	Internal meeting to discuss the technical accounting surrounding lease guarantees. (EY Attendees: M. Ohrnstein, G. Leno, S. Deravin, J. Ward, G. Robison, W. Hargett)	0.6	\$700.00	\$420.00

			Project			Hourly	
Name	Rank	Date	Category	Description	Hours	Rate	Fee
				Internal meeting to discuss the technical accounting			
				surrounding lease guarantees. (EY Attendees: M.			
Van Hargett,			Accounting	Ohrnstein, G. Leno, S. Deravin, J. Ward, G. Robison,			
William	Senior	04 Feb 2025	Assistance	W. Hargett)	0.6	\$400.00	\$240.00
				Internal meeting to discuss the technical accounting			
				surrounding lease guarantees. (EY Attendees: M.			
			Accounting	Ohrnstein, G. Leno, S. Deravin, J. Ward, G. Robison,			
Ward, James	Manager	04 Feb 2025	Assistance	W. Hargett)	0.6	\$500.00	\$300.00
				Internal meeting to discuss the technical accounting			
				surrounding lease guarantees. (EY Attendees: M.			
			Accounting	Ohrnstein, G. Leno, S. Deravin, J. Ward, G. Robison,			
Robison, Greg	Manager	04 Feb 2025	Assistance	W. Hargett)	0.6	\$500.00	\$300.00
				Internal meeting to discuss the technical accounting			
				surrounding lease guarantees. (EY Attendees: M.			
	Managing		Accounting	Ohrnstein, G. Leno, S. Deravin, J. Ward, G. Robison,			
Ohrnstein, Mike	Director	04 Feb 2025	Assistance	W. Hargett)	0.6	\$700.00	\$420.00
				Internal meeting to discuss the status of technical			
	Senior		Accounting	accounting memorandum and lease analysis deliverables			
Deravin, Susan	Manager	04 Feb 2025	Assistance	to management. (EY Attendees: S. Deravin, J. Ward)	0.9	\$600.00	\$540.00
				Internal meeting to discuss the status of technical			
			Accounting	accounting memorandum and lease analysis deliverables		A=0000	4.70.00
Ward, James	Manager	04 Feb 2025	Assistance	to management. (EY Attendees: S. Deravin, J. Ward)	0.9	\$500.00	\$450.00
				Internal meeting to discuss the dates of rejected leases			
	Senior		Accounting	per the bankruptcy docket. (EY Attendees: S. Deravin,			** ** ** **
Deravin, Susan	Manager	04 Feb 2025	Assistance	D. Galarza)	0.4	\$600.00	\$240.00
				Internal meeting to discuss the dates of rejected leases			
	a .	0.4 17 1 2025	Accounting	per the bankruptcy docket. (EY Attendees: S. Deravin,	0.4	# 400 00	#1.60.00
Galarza, Damien	Senior	04 Feb 2025	Assistance	D. Galarza)	0.4	\$400.00	\$160.00
Van Hargett,			Accounting	Address comments on the full-scope Debtor-in-			
William	Senior	04 Feb 2025	Assistance	possession technical accounting memorandum.	0.7	\$400.00	\$280.00
Van Hargett,			Accounting				
William	Senior	04 Feb 2025	Assistance	Prepare an accounting roadmap for lease guaranty.	2.1	\$400.00	\$840.00
		5.110 2020		Total and a second seco		Ţ.00.00	\$0.0.50
Ohmatain Miles	Managing	04 Eak 2025	Accounting	Evaluate logge querenty technical accounting metters	Ω 1	\$700.00	\$70.00
Ohrnstein, Mike	Director	04 Feb 2025	Assistance	Evaluate lease guaranty technical accounting matters.	0.1	\$700.00	\$70.00
			Accounting	Research accounting guidance to determine if certain			
Galarza, Damien	Senior	04 Feb 2025	Assistance	employee awards are liabilities subject to compromise.	1.1	\$400.00	\$440.00

Case 24-12480-LSS Doc 1306-2 Filed 04/23/25 Page 23 of 65

			Project			Hourly	
Name	Rank	Date	Category	Description	Hours	Rate	Fee
Galarza, Damien	Senior	04 Feb 2025	Accounting Assistance	Technical accounting research for determining if deferred tax liabilities are liabilities subject to compromise.	2.9	\$400.00	\$1,160.00
Galarza, Damien	Senior	04 Feb 2025	Accounting Assistance	Update lease analysis for new court orders approving rejected leases.	3.6	\$400.00	\$1,440.00
Deravin, Susan	Senior Manager	04 Feb 2025	Accounting Assistance	Review of research response to long-term incentive plan classification.	0.4	\$600.00	\$240.00
Deravin, Susan	Senior Manager	04 Feb 2025	Accounting Assistance	Final review of rejected lease and abandoned lease technical accounting memorandum.	0.6	\$600.00	\$360.00
Deravin, Susan	Senior Manager	04 Feb 2025	Accounting Assistance	Research into lease termination fees as part of allowed claim.	0.4	\$600.00	\$240.00
Deravin, Susan	Senior Manager	04 Feb 2025	Accounting Assistance	Draft email to Kyle Scholes with research results of the court order effective lease rejection date.	0.3	\$600.00	\$180.00
Deravin, Susan	Senior Manager	04 Feb 2025	Accounting Assistance	Review of deferred tax liabilities as liabilities subject to compromise response.	0.5	\$600.00	\$300.00
Ohrnstein, Mike	Managing Director	05 Feb 2025	Accounting Assistance	Meeting with K. Scholes and J. Arsenault at Franchise Group to discuss accounting considerations for lease guaranty. (EY Attendees: M. Ohrnstein, S. Deravin, J. Ward, G. Leno, G. Robison).	0.5	\$700.00	\$350.00
Deravin, Susan	Senior Manager	05 Feb 2025	Accounting Assistance	Meeting with K. Scholes and J. Arsenault at Franchise Group to discuss accounting considerations for lease guaranty. (EY Attendees: M. Ohrnstein, S. Deravin, J. Ward, G. Leno, G. Robison).	0.5	\$600.00	\$300.00
Ward, James	Manager	05 Feb 2025	Accounting Assistance	Meeting with K. Scholes and J. Arsenault at Franchise Group to discuss accounting considerations for lease guaranty. (EY Attendees: M. Ohrnstein, S. Deravin, J. Ward, G. Leno, G. Robison).	0.5	\$500.00	\$250.00
Leno, Georges	Managing Director	05 Feb 2025	Accounting Assistance	Meeting with K. Scholes and J. Arsenault at Franchise Group to discuss accounting considerations for lease guaranty. (EY Attendees: M. Ohrnstein, S. Deravin, J. Ward, G. Leno, G. Robison).	0.5	\$700.00	\$350.00

Case 24-12480-LSS Doc 1306-2 Filed 04/23/25 Page 24 of 65

			Project			Hourly	
Name	Rank	Date	Category	Description	Hours	Rate	Fee
Robison, Greg	Manager	05 Feb 2025	Accounting Assistance	Meeting with K. Scholes and J. Arsenault at Franchise Group to discuss accounting considerations for lease guaranty. (EY Attendees: M. Ohrnstein, S. Deravin, J. Ward, G. Leno, G. Robison).	0.5	\$500.00	\$250.00
Leno, Georges	Managing Director	05 Feb 2025	Accounting Assistance	Internal meeting to discuss fixed asset impairment considerations in the Pet Supplies Plus, Vitamin Shoppe, and Buddy valuations. (EY Attendees: G. Leno, S. Deravin, J. Ward, D. Galarza)	0.5	\$700.00	\$350.00
Deravin, Susan	Senior Manager	05 Feb 2025	Accounting Assistance	Internal meeting to discuss fixed asset impairment considerations in the Pet Supplies Plus, Vitamin Shoppe, and Buddy valuations. (EY Attendees: G. Leno, S. Deravin, J. Ward, D. Galarza)	0.5	\$600.00	\$300.00
Ward, James	Manager	05 Feb 2025	Accounting Assistance	Internal meeting to discuss fixed asset impairment considerations in the Pet Supplies Plus, Vitamin Shoppe, and Buddy valuations. (EY Attendees: G. Leno, S. Deravin, J. Ward, D. Galarza)	0.5	\$500.00	\$250.00
Galarza, Damien	Senior	05 Feb 2025	Accounting Assistance	Internal meeting to discuss fixed asset impairment considerations in the Pet Supplies Plus, Vitamin Shoppe, and Buddy valuations. (EY Attendees: G. Leno, S. Deravin, J. Ward, D. Galarza)	0.5	\$400.00	\$200.00
Deravin, Susan	Senior Manager	05 Feb 2025	Accounting Assistance	Internal meeting to discuss Prepetition First Lien Term Loan debt treatment. (EY Attendees: S. Deravin, G. Robison, W. Hargett)	0.3	\$600.00	\$180.00
Robison, Greg	Manager	05 Feb 2025	Accounting Assistance	Internal meeting to discuss Prepetition First Lien Term Loan debt treatment. (EY Attendees: S. Deravin, G. Robison, W. Hargett)	0.3	\$500.00	\$150.00
Van Hargett, William	Senior	05 Feb 2025	Accounting Assistance	Internal meeting to discuss Prepetition First Lien Term Loan debt treatment. (EY Attendees: S. Deravin, G. Robison, W. Hargett)	0.3	\$400.00	\$120.00
Deravin, Susan	Senior Manager	05 Feb 2025	Accounting Assistance	Meeting with K. Scholes and J. Arsenault at Franchise Group and J. Hogan at AlixPartners to discuss scope of engagement. (EY Attendees: G. Leno, S. Deravin)	0.5	\$600.00	\$300.00
Leno, Georges	Managing Director	05 Feb 2025	Accounting Assistance	Meeting with K. Scholes and J. Arsenault at Franchise Group and J. Hogan at AlixPartners to discuss scope of engagement. (EY Attendees: G. Leno, S. Deravin)	0.5	\$700.00	\$350.00

Case 24-12480-LSS Doc 1306-2 Filed 04/23/25 Page 25 of 65

Manag	Daul	Doto	Project	Description	Hamm	Hourly	Eas
Name Deravin, Susan	Rank Senior Manager	Date 05 Feb 2025	Accounting Assistance	Internal meeting to discuss fee disclosure for bankruptcy court. (EY Attendees: S. Deravin, J. Ward)	Hours 1.1	Rate \$600.00	\$660.00
Ward, James	Manager	05 Feb 2025	Accounting Assistance	Internal meeting to discuss fee disclosure for bankruptcy court. (EY Attendees: S. Deravin, J. Ward)	1.1	\$500.00	\$550.00
Deravin, Susan	Senior Manager	05 Feb 2025	Accounting Assistance	Internal meeting to discuss February fee application for bankruptcy court. (EY Attendees: S. Deravin, D. Galarza)	0.2	\$600.00	\$120.00
Galarza, Damien	Senior	05 Feb 2025	Accounting Assistance	Internal meeting to discuss February fee application for bankruptcy court. (EY Attendees: S. Deravin, D. Galarza)	0.2	\$400.00	\$80.00
Deravin, Susan	Senior Manager	05 Feb 2025	Accounting Assistance	Internal meeting to discuss January fee application for bankruptcy court. (EY Attendees: S. Deravin, D. Galarza)	1.0	\$600.00	\$600.00
Galarza, Damien	Senior	05 Feb 2025	Accounting Assistance	Internal meeting to discuss January fee application for bankruptcy court. (EY Attendees: S. Deravin, D. Galarza)	1.0	\$400.00	\$400.00
	Senior		Accounting	Internal meeting to discuss January fee application			
Deravin, Susan	Manager	05 Feb 2025	Assistance	preparation. (EY Attendees: K. Winfree, S. Deravin)	0.5	\$600.00	\$300.00

Case 24-12480-LSS Doc 1306-2 Filed 04/23/25 Page 26 of 65

		_	Project			Hourly	_
Name	Rank	Date	Category	Description	Hours	Rate	Fee
			Accounting	Update technical analysis for guaranty accounting based			
Robison, Greg	Manager	05 Feb 2025	Assistance	upon internal feedback.	0.6	\$500.00	\$300.00
				Time spent preparing benchmarking analysis file for			
			Accounting	financial statement disclosures for similar companies in			
Galarza, Damien	Senior	05 Feb 2025	Assistance	bankruptcy.	2.0	\$400.00	\$800.00
			Accounting	Continue update lease analysis for new court orders			
Galarza, Damien	Senior	05 Feb 2025	Assistance	approving rejected leases.	3.8	\$400.00	\$1,520.00
			Accounting	Time spent preparing and setting up February fee		4 10 0 10 0	+ -,
Galarza, Damien	Senior	05 Feb 2025	Assistance	application workbook for Franchise Group engagement.	2.8	\$400.00	\$1,120.00
Galarza, Dalliich	Scilloi	03 1 00 2023	Assistance	Time spent researching whether incentive award	2.0	\$ 1 00.00	\$1,120.00
			Accounting	liabilities should be classified as liabilities subject to			
Ward, James	Manager	05 Feb 2025	Assistance	compromise.	0.6	\$500.00	\$300.00
· · · · · · · · · · · · · · · · · · ·	Senior	0011002020		Review of long-term incentive plan accounting	0.0	400000	ψ2 σ σ σ σ
Deravin, Susan	Manager	05 Feb 2025	Accounting Assistance	considerations response to management.	0.3	\$600.00	\$180.00
Deraviii, Susaii		03 1 60 2023		considerations response to management.	0.3	\$000.00	\$180.00
D : G	Senior	05 F 1 2025	Accounting		0.2	Φ.COO. OO	Ø120 00
Deravin, Susan	Manager	05 Feb 2025	Assistance	Update to long-term incentive plan analysis.	0.2	\$600.00	\$120.00
	c .		A	Internal meeting to discuss the rejected leases per			
Deravin, Susan	Senior Manager	06 Feb 2025	Accounting Assistance	Franchise Group docket. (EY Attendees: S. Deravin, D. Galarza)	1.1	\$600.00	\$660.00
Deraviii, Susaii	Manager	00 Feb 2023	Assistance	Internal meeting to discuss the rejected leases per	1.1	\$000.00	\$000.00
			Accounting	Franchise Group docket. (EY Attendees: S. Deravin, D.			
Galarza, Damien	Senior	06 Feb 2025	Assistance	Galarza)	1.1	\$400.00	\$440.00
Galarza, Dallich	Semoi	001002023	7 ISSISTANCE	Meeting with K. Scholes and J. Arsenault to continue	1.1	ψ-100.00	ψ-10.00
	Senior		Accounting	discussion on engagement scope. (EY Attendees: G.			
Deravin, Susan	Manager	06 Feb 2025	Assistance	Leno, S. Deravin)	0.6	\$600.00	\$360.00
,				Meeting with K. Scholes and J. Arsenault to continue	2.0	,	42.00.00
	Managing		Accounting	discussion on engagement scope. (EY Attendees: G.			
Leno, Georges	Director	06 Feb 2025	Assistance	Leno, S. Deravin)	0.6	\$700.00	\$420.00
				Reconcile lender listings provided for the			
Van Hargett,			Accounting	modification/extinguishment analysis under Accounting			
William	Senior	06 Feb 2025	Assistance	Standards Codification 470-50.	1.2	\$400.00	\$480.00

Case 24-12480-LSS Doc 1306-2 Filed 04/23/25 Page 27 of 65

N.T.	D. I	D 4	Project	D	11	Hourly	E.
Name	Rank	Date	Category	Description Update technical analysis for review comments on	Hours	Rate	Fee
			Accounting	Debtor-in-possession technical accounting			
Robison, Greg	Manager	06 Feb 2025	Assistance	memorandum.	0.6	\$500.00	\$300.00
			Accounting	Continue time spent inputting information on the			
Galarza, Damien	Senior	06 Feb 2025	Assistance	rejected leases into the lease analysis.	2.9	\$400.00	\$1,160.00
	_		Accounting	Prepare February fee application individual team			
Galarza, Damien	Senior	06 Feb 2025	Assistance	member's personal time.	3.1	\$400.00	\$1,240.00
				Continue time spent drafting technical accounting			
			Accounting	memorandum on the accounting implications of			
Galarza, Damien	Senior	06 Feb 2025	Assistance	impairment of goodwill and other assets.	1.1	\$400.00	\$440.00
			Accounting	Time spent drafting email on the process for fee			
Galarza, Damien	Senior	06 Feb 2025	Assistance	application for the engagement to the FAAS team.	0.3	\$400.00	\$120.00
	Senior		Accounting				
Deravin, Susan	Manager	06 Feb 2025	Assistance	Initial review of guaranty lease schedule.	0.8	\$600.00	\$480.00
	Senior		Accounting	Review of areas of accounting consideration for Debtor- in-possession financial statements and provide			
Deravin, Susan	Manager	06 Feb 2025	Assistance	comments on scope.	0.7	\$600.00	\$420.00
,	Senior		Accounting	•			
Deravin, Susan	Manager	06 Feb 2025	Assistance	Initial review of first draft January Fee Application.	1.0	\$600.00	\$600.00
	Managing		Accounting	Initial review of the Franchise Group guaranty lease			
Leno, Georges	Director	06 Feb 2025	Assistance	schedule and analysis.	1.8	\$700.00	\$1,260.00
				Internal meeting to discuss technical accounting			
Ward, James	Manager	07 Feb 2025	Accounting Assistance	memorandum for goodwill impairment. (EY Attendees: J. Ward, D. Galarza)	0.9	\$500.00	\$450.00
waru, James	Ivialiagei	07 1 60 2023	Assistance	Internal meeting to discuss technical accounting	0.9	\$300.00	\$450.00
			Accounting	memorandum for goodwill impairment. (EY Attendees:			
Galarza, Damien	Senior	07 Feb 2025	Assistance	J. Ward, D. Galarza)	0.9	\$400.00	\$360.00
			Accounting				
Robison, Greg	Manager	07 Feb 2025	Assistance	Finalize technical analysis for guaranty accounting.	2.2	\$500.00	\$1,100.00
			A	Continue time spent preparing technical accounting			
Galarza, Damien	Senior	07 Feb 2025	Accounting Assistance	memorandum on the accounting implications of impairment of goodwill and other assets.	1.6	\$400.00	\$640.00
Calaiza, Dallicii	Semoi	0 / 1 00 2023	1 10010tulleC	impairment of 5000 min and onler absets.	1.0	Ψ 100.00	ψ0-10.00

			Project			Hourly	
Name	Rank	Date	Category	Description	Hours	Rate	Fee
Galarza, Damien	Senior	07 Feb 2025	Accounting Assistance	Time spent preparing Accounting Standards Codification Topic 852 Bankruptcy coordination tracker.	2.1	\$400.00	\$840.00
Galarza, Damien	Senior	07 Feb 2025	Accounting Assistance	Time spent preparing PowerPoint with list of open questions for management.	0.5	\$400.00	\$200.00
Galarza, Damien	Senior	07 Feb 2025	Accounting Assistance	Review and revise fee application workbook for Franchise Group engagement	1.5	\$400.00	\$600.00
Galarza, Damien	Senior	07 Feb 2025	Accounting Assistance	Continue time spent preparing benchmarking analysis file for financial statement disclosures for similar companies in bankruptcy.	1.8	\$400.00	\$720.00
Deravin, Susan	Senior Manager	07 Feb 2025	Accounting Assistance	Email to Jonathan Arsenault and Kyle Scholes with comments on accounting consideration for Debtor-in-possession financial statements.	0.2	\$600.00	\$120.00
Ohrnstein, Mike	Managing Director	10 Feb 2025	Accounting Assistance	Internal meeting to discuss plan for debt modification/extinguishment analysis. (EY Attendees: M. Ohrnstein, G. Robison, W. Hargett)	0.3	\$700.00	\$210.00
Robison, Greg	Manager	10 Feb 2025	Accounting Assistance	Internal meeting to discuss plan for debt modification/extinguishment analysis. (EY Attendees: M. Ohrnstein, G. Robison, W. Hargett)	0.3	\$500.00	\$150.00
Van Hargett, William	Senior	10 Feb 2025	Accounting Assistance	Internal meeting to discuss plan for debt modification/extinguishment analysis. (EY Attendees: M. Ohrnstein, G. Robison, W. Hargett)	0.3	\$400.00	\$120.00
Ward, James	Manager	10 Feb 2025	Accounting Assistance	Internal meeting to discuss status of accounting deliverables in process. (EY Attendees: S. Deravin, J. Ward)	0.7	\$500.00	\$350.00
Deravin, Susan	Senior Manager	10 Feb 2025	Accounting Assistance	Internal meeting to discuss status of accounting deliverables in process. (EY Attendees: S. Deravin, J. Ward)	0.7	\$600.00	\$420.00
Deravin, Susan	Senior Manager	10 Feb 2025	Accounting Assistance	Meeting with K. Scholes and J. Arsenault at Franchise Group and Z. Weston and M. Sciano at Deloitte to discuss status and identified accounting issues relating to Debtor-in-possession. (EY Attendees: G. Leno, S. Deravin)	1.1	\$600.00	\$660.00
Leno, Georges	Managing Director	10 Feb 2025	Accounting Assistance	Meeting with K. Scholes and J. Arsenault at Franchise Group and Z. Weston and M. Sciano at Deloitte to discuss status and identified accounting issues relating	1.1	\$700.00	\$770.00

Case 24-12480-LSS Doc 1306-2 Filed 04/23/25 Page 29 of 65

		_	Project			Hourly	_
Name	Rank	Date	Category	Description	Hours	Rate	Fee
				to Debtor-in-possession. (EY Attendees: G. Leno, S. Deravin)			
				Analyze whether the modification/extinguishment			
Van Hargett, William	Senior	10 Feb 2025	Accounting Assistance	analysis under Accounting Standards Codification 470-50 can be performed with incomplete lender listings.	0.3	\$400.00	\$120.00
	Managing		Accounting				
Ohrnstein, Mike	Director	10 Feb 2025	Assistance	Evaluate lease guaranty technical accounting matters.	0.2	\$700.00	\$140.00
Omnstein, wike	Birector	101002023	Accounting	Cleared comments and made necessary adjustments to fee application workbook for Franchise Group	0.2	Ψ700.00	ψ1 10.00
Galarza, Damien	Senior	10 Feb 2025	Assistance	engagement	3.1	\$400.00	\$1,240.00
			Accounting	Continue time spent preparing technical accounting memorandum on the accounting implications of		*	+ -,=
Galarza, Damien	Senior	10 Feb 2025	Assistance	impairment of goodwill and other assets.	3.1	\$400.00	\$1,240.00
,			Accounting	Time spent preparing technical accounting memorandum on the accounting implications of			
Galarza, Damien	Senior	10 Feb 2025	Assistance	impairment of long-lived assets.	2.0	\$400.00	\$800.00
				Prepare for client meeting, review deliverable status and timing along with list of open questions related to			
			Accounting	technical accounting memorandums in draft or already			
Ward, James	Manager	10 Feb 2025	Assistance	delivered.	1.6	\$500.00	\$800.00
Deravin, Susan	Senior Manager	10 Feb 2025	Accounting Assistance	Review updates and provide comments on guaranty lease analysis.	0.9	\$600.00	\$540.00
Deravin, Susan	Managing	101002025	Accounting	Review cleared comments and provided additional	0.7	ψοσο.σσ	ψ5 10.00
Leno, Georges	Director	10 Feb 2025	Assistance	comments on Franchise Group lease analysis.	0.8	\$700.00	\$560.00
	g :			Internal meeting to discuss status of Debtor-in- possession memorandum and updates on guaranty			
Deravin, Susan	Senior	11 Feb 2025	Accounting Assistance	accounting question. (EY Attendees: S. Deravin, J.	0.4	\$600.00	\$240.00
Deraviii, Susan	Manager	11 Feb 2023	Assistance	Ward, G. Robison, W. Hargett) Internal meeting to discuss status of Debtor-in-	0.4	\$000.00	\$240.00
				possession memorandum and updates on guaranty			
W1 I	Managar	11 E-b 2025	Accounting	accounting question. (EY Attendees: S. Deravin, J.	0.4	0500.00	\$200.00
Ward, James	Manager	11 Feb 2025	Assistance	Ward, G. Robison, W. Hargett)	0.4	\$500.00	\$200.00
			Accounting	Internal meeting to discuss status of Debtor-in-			
Robison, Greg	Manager	11 Feb 2025	Assistance	possession memorandum and updates on guaranty	0.4	\$500.00	\$200.00

Case 24-12480-LSS Doc 1306-2 Filed 04/23/25 Page 30 of 65

Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
Name	Kank	Date	Category	accounting question. (EY Attendees: S. Deravin, J. Ward, G. Robison, W. Hargett)	Hours	Kate	ree
				Internal meeting to discuss status of Debtor-in-possession memorandum and updates on guaranty			
Van Hargett, William	Senior	11 Feb 2025	Accounting Assistance	accounting question. (EY Attendees: S. Deravin, J. Ward, G. Robison, W. Hargett)	0.4	\$400.00	\$160.00
Ohrnstein, Mike	Managing Director	11 Feb 2025	Accounting Assistance	Internal meeting to discuss accounting roadmap for lease guaranty. (EY Attendees: M. Ohrnstein, G. Robison, W. Hargett)	0.7	\$700.00	\$490.00
Robison, Greg	Manager	11 Feb 2025	Accounting Assistance	Internal meeting to discuss accounting roadmap for lease guaranty. (EY Attendees: M. Ohrnstein, G. Robison, W. Hargett)	0.7	\$500.00	\$350.00
Van Hargett, William	Senior	11 Feb 2025	Accounting Assistance	Internal meeting to discuss accounting roadmap for lease guaranty. (EY Attendees: M. Ohrnstein, G. Robison, W. Hargett)	0.7	\$400.00	\$280.00
Ward, James	Manager	11 Feb 2025	Accounting Assistance	Internal meeting to discuss project management deck and accounting deliverables to Management and Deloitte. (EY Attendees: S. Deravin, J. Ward)	1.6	\$500.00	\$800.00
Deravin, Susan	Senior Manager	11 Feb 2025	Accounting Assistance	Internal meeting to discuss project management deck and accounting deliverables to Management and Deloitte. (EY Attendees: S. Deravin, J. Ward)	1.6	\$600.00	\$960.00
Deravin, Susan	Senior Manager	11 Feb 2025	Accounting Assistance	Internal meeting to review and discuss January fee application for bankruptcy court. (EY Attendees: S. Deravin, C. Boylan)	0.5	\$600.00	\$300.00
Boylan, Cavan	Manager	11 Feb 2025	Accounting Assistance	Internal meeting to review and discuss January fee application for bankruptcy court. (EY Attendees: S. Deravin, C. Boylan)	0.5	\$500.00	\$250.00
Robison, Greg	Manager	11 Feb 2025	Accounting Assistance	Reconcile time for Franchise Group and management of general project timelines.	0.9	\$500.00	\$450.00
Ohrnstein, Mike	Managing Director	11 Feb 2025	Accounting Assistance	Evaluate lease guaranty technical accounting matters.	0.2	\$700.00	\$140.00
Galarza, Damien	Senior	11 Feb 2025	Accounting Assistance	Continue time spent preparing technical accounting memorandum on the accounting implications of impairment of long-lived assets.	2.8	\$400.00	\$1,120.00

Case 24-12480-LSS Doc 1306-2 Filed 04/23/25 Page 31 of 65

	ъ	70.	Project		**	Hourly	
Name	Rank	Date	Category	Description	Hours	Rate	Fee
Galarza, Damien	Senior	11 Feb 2025	Accounting Assistance	Continue time spent preparing technical accounting memorandum on the accounting implications of impairment of goodwill and other assets.	1.6	\$400.00	\$640.00
Galarza, Damien	Senior	11 Feb 2025	Accounting Assistance	Enter meeting notes and discussed fee application details with the team for Franchise Group engagement	1.7	\$400.00	\$680.00
Galarza, Damien	Senior	11 Feb 2025	Accounting Assistance	Time spent researching bankruptcy docket for rejected leases.	1.9	\$400.00	\$760.00
Galarza, Damien	Senior	11 Feb 2025	Accounting Assistance	Time spent preparing email to send to the EY team with guidelines for tracking time for February.	0.2	\$400.00	\$80.00
Deravin, Susan	Senior Manager	11 Feb 2025	Accounting Assistance	Draft response on timing and classification relating to guaranty lease analysis.	0.8	\$600.00	\$480.00
Deravin, Susan	Senior Manager	11 Feb 2025	Accounting Assistance	Provide direction on fixed asset impairment technical accounting memorandum scope of accounting considerations and calculations.	1.1	\$600.00	\$660.00
Deravin, Susan	Senior Manager	11 Feb 2025	Accounting Assistance	Draft updates to the first draft January Fee Application.	1.2	\$600.00	\$720.00
Deravin, Susan	Senior Manager	11 Feb 2025	Accounting Assistance	Review updates to second draft January Fee Application.	0.8	\$600.00	\$480.00
Deravin, Susan	Senior Manager	11 Feb 2025	Accounting Assistance	Clear comments on second draft of January Fee Application.	0.9	\$600.00	\$540.00
Leno, Georges	Managing Director	11 Feb 2025	Accounting Assistance	Review company fact pattern for fixed asset impairment needed for the fixed asset impairment technical accounting memorandum.	0.9	\$700.00	\$630.00
Ward, James	Manager	12 Feb 2025	Accounting Assistance	Internal meeting to discuss the accounting memorandum for the analysis of long-lived assets impairment. (EY Attendees: J. Ward, D. Galarza)	0.3	\$500.00	\$150.00
Galarza, Damien	Senior	12 Feb 2025	Accounting Assistance	Internal meeting to discuss the accounting memorandum for the analysis of long-lived assets impairment. (EY Attendees: J. Ward, D. Galarza)	0.3	\$400.00	\$120.00
Deravin, Susan	Senior Manager	12 Feb 2025	Accounting Assistance	Internal meeting to discuss the accounting memorandum for the analysis of goodwill impairment. (EY Attendees: S. Deravin, D. Galarza)	0.3	\$600.00	\$180.00
Galarza, Damien	Senior	12 Feb 2025	Accounting Assistance	Internal meeting to discuss the accounting memorandum for the analysis of goodwill impairment. (EY Attendees: S. Deravin, D. Galarza)	0.3		\$120.00

			Project			Hourly	
Name	Rank	Date	Category	Description	Hours	Rate	Fee
Leno, Georges	Managing Director	12 Feb 2025	Accounting Assistance	Internal meeting to discuss the status of management and auditor accounting deliverables. (EY Attendees: G. Leno, S. Deravin, D. Galarza)	0.5	\$700.00	\$350.00
Deravin, Susan	Senior Manager	12 Feb 2025	Accounting Assistance	Internal meeting to discuss the status of management and auditor accounting deliverables. (EY Attendees: G. Leno, S. Deravin, D. Galarza)	0.5	\$600.00	\$300.00
Galarza, Damien	Senior	12 Feb 2025	Accounting Assistance	Internal meeting to discuss the status of management and auditor accounting deliverables. (EY Attendees: G. Leno, S. Deravin, D. Galarza)	0.5	\$400.00	\$200.00
Deravin, Susan	Senior Manager	12 Feb 2025	Accounting Assistance	Internal meeting to discuss the accounting memorandum for the analysis of long-lived assets impairment. (EY Attendees: S. Deravin, D. Galarza)	0.6	\$600.00	\$360.00
Galarza, Damien	Senior	12 Feb 2025	Accounting Assistance	Internal meeting to discuss the accounting memorandum for the analysis of long-lived assets impairment. (EY Attendees: S. Deravin, D. Galarza)	0.6	\$400.00	\$240.00
Deravin, Susan	Senior Manager	12 Feb 2025	Accounting Assistance	Internal meeting to discuss review comments on January fee application. (EY Attendees: S. Deravin, D. Galarza)	0.3	\$600.00	\$180.00
Galarza, Damien	Senior	12 Feb 2025	Accounting Assistance	Internal meeting to discuss review comments on January fee application. (EY Attendees: S. Deravin, D. Galarza)	0.3	\$400.00	\$120.00
Robison, Greg	Manager	12 Feb 2025	Accounting Assistance	Begin to update technical analysis for guaranty accounting based upon internal review comments.	0.3	\$500.00	\$150.00
Galarza, Damien	Senior	12 Feb 2025	Accounting Assistance	Continue time spent preparing fee application workbook for Franchise Group engagement.	0.9	\$400.00	\$360.00
Galarza, Damien	Senior	12 Feb 2025	Accounting Assistance	Continue time spent preparing technical accounting memorandum on the accounting implications of impairment of long-lived assets.	3.7	\$400.00	\$1,480.00
Galarza, Damien	Senior	12 Feb 2025	Accounting Assistance	Continue time spent preparing technical accounting memorandum on the accounting implications of impairment of goodwill and other assets.	2.1	\$400.00	\$840.00
Ward, James	Manager	12 Feb 2025	Accounting Assistance	Review goodwill and indefinite lived intangible asset impairment technical accounting memorandum draft.	3.3	\$500.00	\$1,650.00
Deravin, Susan	Senior Manager	12 Feb 2025	Accounting Assistance	Review third draft of January Fee Application.	1.2	\$600.00	\$720.00
Deravin, Susan	Senior Manager	12 Feb 2025	Accounting Assistance	Clear comments on third draft of January Fee Application.	0.6	\$600.00	\$360.00

Nama	Dauly	Data	Project	Description	Полия	Hourly	Eac
Name	Rank	Date	Category	Description	Hours	Rate	Fee
D : 0	Senior	12 5 1 2025	Accounting	Preparation for status call with management including	0.7	# 600 00	# 42 0 00
Deravin, Susan	Manager	12 Feb 2025	Assistance	questions tracker.	0.7	\$600.00	\$420.00
	Senior		Accounting				
Deravin, Susan	Manager	12 Feb 2025	Assistance	Review guaranty roadmap.	1.2	\$600.00	\$720.00
	Senior		Accounting				
Deravin, Susan	Manager	12 Feb 2025	Assistance	Provide comments on guaranty roadmap.	1.3	\$600.00	\$780.00
	Senior		Accounting	Email summary of accounting workstream status and			
Deravin, Susan	Manager	12 Feb 2025	Assistance	open questions to Kyle Scholes.	0.2	\$600.00	\$120.00
	Senior		Accounting	Review initial draft of goodwill technical accounting			
Deravin, Susan	Manager	12 Feb 2025	Assistance	memorandum.	1.3	\$600.00	\$780.00
2 cravin, susun		121002020	İ	Review and provide review comments of Franchise	110	Ψ000.00	Ψ70000
Leno, Georges	Managing Director	12 Feb 2025	Accounting Assistance	Group guaranty roadmap.	1.2	\$700.00	\$840.00
Lello, Georges		12 1 00 2023			1.2	\$700.00	ψο-το.ου
I C	Managing	12 F 1 2025	Accounting	Review initial draft of goodwill technical accounting	1.2	¢700 00	¢010.00
Leno, Georges	Director	12 Feb 2025	Assistance	memorandum and provide review comments. Internal meeting to discuss the accounting memorandum	1.3	\$700.00	\$910.00
	Senior		Accounting	for the analysis of reorganization items. (EY Attendees:			
Deravin, Susan	Manager	13 Feb 2025	Assistance	S. Deravin, J. Ward, D. Galarza)	0.5	\$600.00	\$300.00
Betavin, Sasan	ivianagei	13 1 00 2023	7 ISSISTANCE	Internal meeting to discuss the accounting memorandum	0.5	Ψ000.00	ψ500.00
			Accounting	for the analysis of reorganization items. (EY Attendees:			
Galarza, Damien	Senior	13 Feb 2025	Assistance	S. Deravin, J. Ward, D. Galarza)	0.5	\$400.00	\$200.00
·				Internal meeting to discuss the accounting memorandum			
			Accounting	for the analysis of reorganization items. (EY Attendees:			
Ward, James	Manager	13 Feb 2025	Assistance	S. Deravin, J. Ward, D. Galarza)	0.5	\$500.00	\$250.00
				Analyze whether the modification/extinguishment			
Van Hargett,			Accounting	analysis under Accounting Standards Codification 470-			
William	Senior	13 Feb 2025	Assistance	50 can be performed with incomplete lender listings.	0.6	\$400.00	\$240.00
				Continue time spent preparing technical accounting			
C 1 - D :	G .	12 E 1 2025	Accounting	memorandum on the accounting implications of	2.6	0400.00	¢1 040 00
Galarza, Damien	Senior	13 Feb 2025	Assistance	impairment of long-lived assets.	2.6	\$400.00	\$1,040.00
			Accounting	Continue preparation of fee application workbook for Franchise Group engagement, focusing on specific			
Galarza, Damien	Senior	13 Feb 2025	Assistance	language of team member's time entries.	1.9	\$400.00	\$760.00
Gararza, Dannell	Schol	13 1 00 2023	113313141100	Continue time spent preparing technical accounting	1.7	ψτου.υυ	ψ/00.00
			Accounting	memorandum on the accounting implications of			
Galarza, Damien	Senior	13 Feb 2025	Assistance	impairment of goodwill and other assets.	1.6	\$400.00	\$640.00

Case 24-12480-LSS Doc 1306-2 Filed 04/23/25 Page 34 of 65

	ъ.,	D .	Project	5	**	Hourly	77
Name	Rank	Date	Category	Description Time spent preparing technical accounting	Hours	Rate	Fee
			Accounting	memorandum on the accounting implications of			
Galarza, Damien	Senior	13 Feb 2025	Assistance	reorganization items.	2.9	\$400.00	\$1,160.00
			Accounting	Review fixed asset and definite lived intangible asset			
Ward, James	Manager	13 Feb 2025	Assistance	impairment technical accounting memorandum draft.	3.7	\$500.00	\$1,850.00
	Senior		Accounting	Review updated draft of goodwill technical accounting			
Deravin, Susan	Manager	13 Feb 2025	Assistance	memorandum.	0.8	\$600.00	\$480.00
	Senior		Accounting				
Deravin, Susan	Manager	13 Feb 2025	Assistance	Review final draft of January Fee Application.	1.1	\$600.00	\$660.00
	Senior		Accounting	Provide guidance on scope of fixed asset impairment			
Deravin, Susan	Manager	13 Feb 2025	Assistance	calculations.	0.7	\$600.00	\$420.00
,	Managing	12 5 1 2025	Accounting	Initial review of goodwill technical accounting		# 7 00 00	ф 77 0 00
Leno, Georges	Director	13 Feb 2025	Assistance	memorandum and provide review comments.	1.1	\$700.00	\$770.00
Galarza, Damien	Senior	14 Feb 2025	Accounting	Conduct a detailed review of the February fee application workbook for Franchise Group engagement	1.7	\$400.00	\$680.00
Galarza, Damien	Senior	14 Feb 2023	Assistance	Continue time spent preparing technical accounting	1./	\$400.00	\$080.00
			Accounting	memorandum on the accounting implications of			
Galarza, Damien	Senior	14 Feb 2025	Assistance	reorganization items.	3.8	\$400.00	\$1,520.00
			Accounting	Time spent on follow up email to engagement team for			
Galarza, Damien	Senior	14 Feb 2025	Assistance	guidelines on tracking time for February.	0.6	\$400.00	\$240.00
			Assorbting	Continue time spent preparing technical accounting memorandum on the accounting implications of			
Galarza, Damien	Senior	14 Feb 2025	Accounting Assistance	impairment of goodwill and other assets.	0.7	\$400.00	\$280.00
Guiarza, Burmen	Semoi	11100 2020	Tibblistaries	Continue time spent preparing technical accounting	0.7	ψ100.00	Ψ200.00
			Accounting	memorandum on the accounting implications of			
Galarza, Damien	Senior	14 Feb 2025	Assistance	reorganization items.	2.4	\$400.00	\$960.00
	Senior		Accounting				
Deravin, Susan	Manager	14 Feb 2025	Assistance	Address comments on January Fee Application.	0.8	\$600.00	\$480.00
				Prepare for client meeting, reviewing deliverable status and timing along with list of open questions related to			
			Accounting	technical accounting memorandums in draft or already			
Ward, James	Manager	16 Feb 2025	Assistance	delivered.	1.7	\$500.00	\$850.00

Case 24-12480-LSS Doc 1306-2 Filed 04/23/25 Page 35 of 65

Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
Name	Kalik	Date	Category	Description	Hours	Kate	Fee
Deravin, Susan	Senior Manager	17 Feb 2025	Accounting Assistance	Internal meeting to review engagement time and expense detail. (EY Attendees: S. Deravin, J. Ward, D. Galarza)	1.1	\$600.00	\$660.00
Ward, James	Manager	17 Feb 2025	Accounting Assistance	Internal meeting to review engagement time and expense detail. (EY Attendees: S. Deravin, J. Ward, D. Galarza)	1.1	\$500.00	\$550.00
Galarza, Damien	Senior	17 Feb 2025	Accounting Assistance	Internal meeting to discuss engagement economics. (EY Attendees: S. Deravin, J. Ward, D. Galarza)	1.1	\$400.00	\$440.00
	Senior		Accounting	Internal meeting to discuss impairment of assets analysis technical accounting memorandum review			
Deravin, Susan	Manager	17 Feb 2025	Assistance	comments. (EY Attendees: S. Deravin, D. Galarza)	0.6	\$600.00	\$360.00
Detaviii, Susuii	Withinger	171002023	7 IBBIBIANCE	Internal meeting to discuss impairment of assets	0.0	ψ000.00	ψ500.00
			Accounting	analysis technical accounting memorandum review			
Galarza, Damien	Senior	17 Feb 2025	Assistance	comments. (EY Attendees: S. Deravin, D. Galarza)	0.6	\$400.00	\$240.00
		3, 232 202		Meeting with K. Scholes and J. Arsenault at Franchise		4 10 0 10 0	4=10100
				Group to discuss status and identified accounting issues			
	Managing		Accounting	relating to Debtor-in-possession. EY Attendees: G.			
Leno, Georges	Director	17 Feb 2025	Assistance	Leno, S. Deravin)	0.5	\$700.00	\$350.00
				Meeting with K. Scholes and J. Arsenault at Franchise			
				Group to discuss status and identified accounting issues			
	Senior		Accounting	relating to Debtor-in-possession. EY Attendees: G.			
Deravin, Susan	Manager	17 Feb 2025	Assistance	Leno, S. Deravin)	0.5	\$600.00	\$300.00
				Perform the 10% test under Accounting Standards			
77 TT				Codification 470-50 and making corresponding updates			
Van Hargett,	g :	17 5 1 2025	Accounting	to the full-scope Debtor-in-possession technical	2.6	Φ400 00	Ф1 040 00
William	Senior	17 Feb 2025	Assistance	accounting memorandum.	2.6	\$400.00	\$1,040.00
			A agoventin =	Time spent clearing comments on the technical accounting memorandum on the accounting			
Galarza, Damien	Senior	17 Feb 2025	Accounting Assistance	implications of impairment of long-lived assets.	1.6	\$400.00	\$640.00
Gaiaiza, Dainiell	Sciiioi	1 / 1 CU 2023	Assistance	Time spent clearing comments on the technical	1.0	ψ+υυ.υυ	φυ τ υ.υυ
			Accounting	accounting memorandum on the accounting			
Galarza, Damien	Senior	17 Feb 2025	Assistance	implications of impairment of goodwill and other assets.	0.7	\$400.00	\$280.00

Case 24-12480-LSS Doc 1306-2 Filed 04/23/25 Page 36 of 65

			Project			Hourly	
Name	Rank	Date	Category	Description	Hours	Rate	Fee
Galarza, Damien	Senior	17 Feb 2025	Accounting Assistance	Continue time spent preparing technical accounting memorandum on the accounting implications of reorganization items.	3.8	\$400.00	\$1,520.00
Galarza, Damien	Senior	17 Feb 2025	Accounting Assistance	Time spent preparing email to Management about goodwill technical accounting memorandum.	0.8	\$400.00	\$320.00
Galarza, Damien	Senior	17 Feb 2025	Accounting Assistance	Time spent clearing comments on technical accounting memorandum on the accounting implications of reorganization items.	1.2	\$400.00	\$480.00
Deravin, Susan	Senior Manager	17 Feb 2025	Accounting Assistance	Review updated fixed asset impairment technical accounting memorandum.	1.2	\$600.00	\$720.00
Deravin, Susan	Senior Manager	17 Feb 2025	Accounting Assistance	Prepare accounting workstream status update and open items tracker for discussion with Jonathan Arsenault and Kyle Scholes.	0.8	\$600.00	\$480.00
Lanns, Gerohn	Partner	17 Feb 2025	Accounting Assistance	Review the goodwill technical accounting memorandum.	0.5	\$750.00	\$375.00
Leno, Georges	Managing Director	17 Feb 2025	Accounting Assistance	Initial review of fixed asset impairment technical accounting memorandum and provide review comments.	1.4	\$700.00	\$980.00
Leno, Georges	Managing Director	18 Feb 2025	Accounting Assistance	Internal meeting to discuss impairment of assets analysis technical accounting memorandum revisions. (EY Attendees: G. Leno, S. Deravin, D. Galarza)	0.7	\$700.00	\$490.00
Deravin, Susan	Senior Manager	18 Feb 2025	Accounting Assistance	Internal meeting to discuss impairment of assets analysis technical accounting memorandum revisions. (EY Attendees: G. Leno, S. Deravin, D. Galarza)	0.7	\$600.00	\$420.00
Galarza, Damien	Senior	18 Feb 2025	Accounting Assistance	Internal meeting to discuss impairment of assets analysis technical accounting memorandum revisions. (EY Attendees: G. Leno, S. Deravin, D. Galarza)	0.7	\$400.00	\$280.00
Robison, Greg	Manager	18 Feb 2025	Accounting Assistance	Update technical analysis for guaranty accounting based upon final round of review comments.	0.4	\$500.00	\$200.00
Robison, Greg	Manager	18 Feb 2025	Accounting Assistance	Update Debtor-in-possession technical accounting memorandum for recent amendment to debt.	0.6	\$500.00	\$300.00
Galarza, Damien	Senior	18 Feb 2025	Accounting Assistance	Time spent preparing liabilities subject to compromise technical accounting memorandum.	3.9	\$400.00	\$1,560.00

Case 24-12480-LSS Doc 1306-2 Filed 04/23/25 Page 37 of 65

			Project			Hourly	
Name	Rank	Date	Category	Description	Hours	Rate	Fee
Galarza, Damien	Senior	18 Feb 2025	Accounting Assistance	Time spent clearing comments on the technical accounting memorandum on the accounting implications of impairment of long-lived assets.	0.8	\$400.00	\$320.00
Galarza, Damien	Senior	18 Feb 2025	Accounting Assistance	Continue time spent preparing liabilities subject to compromise technical accounting memorandum.	3.7	\$400.00	\$1,480.00
Ward, James	Manager	18 Feb 2025	Accounting Assistance	Review reorganization cost classification technical accounting memorandum draft.	1.4	\$500.00	\$700.00
Deravin, Susan	Senior Manager	18 Feb 2025	Accounting Assistance	Address partner in charge review comments on fixed assets impairment.	1.0	\$600.00	\$600.00
Deravin, Susan	Senior Manager	18 Feb 2025	Accounting Assistance	Review Debtor-in-possession technical accounting memorandum.	2.2	\$600.00	\$1,320.00
Deravin, Susan	Senior Manager	18 Feb 2025	Accounting Assistance	Review updated guaranty roadmap.	1.3	\$600.00	\$780.00
Leno, Georges	Managing Director	18 Feb 2025	Accounting Assistance	Initial review of the Debtor-in-possession technical accounting memorandum and provide review comments.	1.6	\$700.00	\$1,120.00
Leno, Georges	Managing Director	18 Feb 2025	Accounting Assistance	Review of updated guaranty roadmap to ensure comments left were cleared by team.	1.1	\$700.00	\$770.00
Leno, Georges	Managing Director	19 Feb 2025	Accounting Assistance	Internal meeting to discuss debt technical accounting memorandum. (EY Attendees: G. Leno, S. Deravin, G. Robison, J. Ward, W. Hargett, D. Galarza)	0.5	\$700.00	\$350.00
Deravin, Susan	Senior Manager	19 Feb 2025	Accounting Assistance	Internal meeting to discuss debt technical accounting memorandum. (EY Attendees: G. Leno, S. Deravin, G. Robison, J. Ward, W. Hargett, D. Galarza)	0.5	\$600.00	\$300.00
Robison, Greg	Manager	19 Feb 2025	Accounting Assistance	Internal meeting to discuss debt technical accounting memorandum. (EY Attendees: G. Leno, S. Deravin, G. Robison, J. Ward, W. Hargett, D. Galarza)	0.5	\$500.00	\$250.00
	<u> </u>		Accounting	Internal meeting to discuss debt technical accounting memorandum. (EY Attendees: G. Leno, S. Deravin, G.	0.5		
Ward, James	Manager	19 Feb 2025	Assistance	Robison, J. Ward, W. Hargett, D. Galarza) Internal meeting to discuss debt technical accounting	0.5	\$500.00	\$250.00
Van Hargett,			Accounting	memorandum. (EY Attendees: G. Leno, S. Deravin, G.			
William	Senior	19 Feb 2025	Assistance	Robison, J. Ward, W. Hargett, D. Galarza)	0.5	\$400.00	\$200.00

			Project			Hourly	
Name	Rank	Date	Category	Description	Hours	Rate	Fee
Galarza, Damien	Senior	19 Feb 2025	Accounting Assistance	Internal meeting to discuss debt technical accounting memorandum. (EY Attendees: G. Leno, S. Deravin, G. Robison, J. Ward, W. Hargett, D. Galarza)	0.5	\$400.00	\$200.00
Galarza, Daimen	Sellioi	19 Feb 2023	Assistance	Internal meeting to discuss rejected leases in accordance	0.3	\$400.00	\$200.00
Deravin, Susan	Senior Manager	19 Feb 2025	Accounting Assistance	with the plan of reorganization. (EY Attendees: S. Deravin, J. Ward, D. Galarza)	0.5	\$600.00	\$300.00
Ward, James	Manager	19 Feb 2025	Accounting Assistance	Internal meeting to discuss rejected leases in accordance with the plan of reorganization. (EY Attendees: S. Deravin, J. Ward, D. Galarza)	0.5	\$500.00	\$250.00
ward, James	Manager	19 Feb 2023	Assistance	Internal meeting to discuss rejected leases in accordance	0.3	\$300.00	\$230.00
Galarza, Damien	Senior	19 Feb 2025	Accounting Assistance	with the plan of reorganization. (EY Attendees: S. Deravin, J. Ward, D. Galarza)	0.5	\$400.00	\$200.00
Ward, James	Manager	19 Feb 2025	Accounting Assistance	Internal meeting to discuss liabilities subject to compromise technical accounting memorandum. (EY Attendees: J. Ward, D. Galarza)	0.4	\$500.00	\$200.00
Galarza, Damien	Senior	19 Feb 2025	Accounting Assistance	Internal meeting to discuss liabilities subject to compromise technical accounting memorandum. (EY Attendees: J. Ward, D. Galarza)	0.4	\$400.00	\$160.00
Van Hargett, William	Senior	19 Feb 2025	Accounting Assistance	Review the Final Debtor-in-possession Order and amendment to the Debtor-in-possession agreement and making corresponding updates to the full-scope Debtor-in-possession technical accounting memorandum.	3.0	\$400.00	\$1,200.00
Robison, Greg	Manager	19 Feb 2025	Accounting Assistance	Adjust overall accounting approach for technical analysis on guaranty technical accounting memorandum based upon alternative approach.	3.0	\$500.00	\$1,500.00
Ohrnstein, Mike	Managing Director	19 Feb 2025	Accounting Assistance	Review guaranty and Debtor-in-possession financing debt technical accounting memorandum.	0.6	\$700.00	\$420.00
Galarza, Damien	Senior	19 Feb 2025	Accounting Assistance	Finalize revisions and prepared the fee application workbook for submission for Franchise Group engagement	1.8	\$400.00	\$720.00
Galarza, Damien	Senior	19 Feb 2025	Accounting Assistance	Continue time spent preparing liabilities subject to compromise technical accounting memorandum.	3.3	\$400.00	\$1,320.00
Galarza, Damien	Senior	19 Feb 2025	Accounting Assistance	Time spent conducting research on the classification of different claims in the plan of reorganization.	1.8	\$400.00	\$720.00
Galarza, Damien	Senior	19 Feb 2025	Accounting Assistance	Continue time spent preparing liabilities subject to compromise analysis.	0.8	\$400.00	\$320.00

Case 24-12480-LSS Doc 1306-2 Filed 04/23/25 Page 39 of 65

Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
Ward, James	Manager	19 Feb 2025	Accounting Assistance	Review reorganization cost classification technical accounting memorandum draft.	1.7	\$500.00	\$850.00
Deravin, Susan	Senior Manager	19 Feb 2025	Accounting Assistance	Research for distribution center locations in Franchise Group docket.	0.8	\$600.00	\$480.00
Deravin, Susan	Senior Manager	19 Feb 2025	Accounting Assistance	Review updated distribution center location calculation.	0.2	\$600.00	\$120.00
Deravin, Susan	Senior Manager	19 Feb 2025	Accounting Assistance	Clear comments from Debtor-in-possession technical accounting memorandum.	0.5	\$600.00	\$300.00
Deravin, Susan	Senior Manager	19 Feb 2025	Accounting Assistance	Clear comments from guaranty roadmap.	0.4	\$600.00	\$240.00
Leno, Georges	Managing Director	19 Feb 2025	Accounting Assistance	Review of the distribution center lease calculation in accordance with bankruptcy code guidance.	1.0	\$700.00	\$700.00
Leno, Georges	Managing Director	19 Feb 2025	Accounting Assistance	Continue review and provide further review comments of Debtor-in-possession technical accounting memorandum.	0.9	\$700.00	\$630.00
Leno, Georges	Managing Director	19 Feb 2025	Accounting Assistance	Final review of guaranty roadmap to ensure final review comments were cleared by team.	0.4	\$700.00	\$280.00
Deravin, Susan	Senior Manager	20 Feb 2025	Accounting Assistance	Internal meeting to discuss current status of technical accounting memorandum deliverables to Management. (EY Attendees: S. Deravin, J. Ward, D. Galarza)	1.0	\$600.00	\$600.00
Ward, James	Manager	20 Feb 2025	Accounting Assistance	Internal meeting to discuss current status of technical accounting memorandum deliverables to Management. (EY Attendees: S. Deravin, J. Ward, D. Galarza)	1.0	\$500.00	\$500.00
Galarza, Damien	Senior	20 Feb 2025	Accounting Assistance	Internal meeting to discuss current status of technical accounting memorandum deliverables to Management. (EY Attendees: S. Deravin, J. Ward, D. Galarza)	1.0	\$400.00	\$400.00
Ward, James	Manager	20 Feb 2025	Accounting Assistance	Internal meeting to discuss liabilities subject to compromise technical accounting memorandum revisions. (EY Attendees: J. Ward, D. Galarza)	0.3	\$500.00	\$150.00
Galarza, Damien	Senior	20 Feb 2025	Accounting Assistance	Internal meeting to discuss liabilities subject to compromise technical accounting memorandum revisions. (EY Attendees: J. Ward, D. Galarza)	0.3	\$400.00	\$120.00
Robison, Greg	Manager	20 Feb 2025	Accounting Assistance	Internal meeting to discuss updates to debt technical accounting memorandum. (EY Attendees: G. Robison, W. Hargett)	0.3	\$500.00	\$150.00

Case 24-12480-LSS Doc 1306-2 Filed 04/23/25 Page 40 of 65

			Project			Hourly	
Name	Rank	Date	Category	Description	Hours	Rate	Fee
Van Hargett, William	Senior	20 Feb 2025	Accounting Assistance	Internal meeting to discuss updates to debt technical accounting memorandum. (EY Attendees: G. Robison, W. Hargett)	0.3	\$400.00	\$120.00
Robison, Greg	Manager	20 Feb 2025	Accounting Assistance	Finalize technical analysis for guaranty accounting based on the new approach and address comments.	2.8	\$500.00	\$1,400.00
Ohrnstein, Mike	Managing Director	20 Feb 2025	Accounting Assistance	Review guaranty and Debtor-in-possession financing debt technical accounting memorandum.	0.4	\$700.00	\$280.00
Galarza, Damien	Senior	20 Feb 2025	Accounting Assistance	Time spent clearing comments on technical accounting memorandum on the accounting implications of reorganization items.	0.7	\$400.00	\$280.00
Galarza, Damien	Senior	20 Feb 2025	Accounting Assistance	Revise the February fee application workbook based on feedback from Susan Deravin, Senior Manager, for Franchise Group engagement	1.0	\$400.00	\$400.00
Galarza, Damien	Senior	20 Feb 2025	Accounting Assistance	Continue time spent preparing liabilities subject to compromise technical accounting memorandum.	3.3	\$400.00	\$1,320.00
Galarza, Damien	Senior	20 Feb 2025	Accounting Assistance	Continue time spent conducting research on the classification of different claims in the plan of reorganization.	1.9	\$400.00	\$760.00
Galarza, Damien	Senior	20 Feb 2025	Accounting Assistance	Time spent preparing email outlining open questions related to the treatment of certain classes of claims in the plan of reorganization.	0.6	\$400.00	\$240.00
Ward, James	Manager	20 Feb 2025	Accounting Assistance	Review lease guaranty guidance to support lease guaranty roadmap, specifically as it relates to the distribution center master lease guaranty.	2.1	\$500.00	\$1,050.00
Ward, James	Manager	20 Feb 2025	Accounting Assistance	Review liabilities subject to compromise technical accounting memorandum draft.	0.7	\$500.00	\$350.00
Deravin, Susan	Senior Manager	20 Feb 2025	Accounting Assistance	Time spent adjusting the accounting issue layout in the liabilities subject to compromise technical accounting memorandum.	1.7	\$600.00	\$1,020.00
Deravin, Susan	Senior Manager	20 Feb 2025	Accounting Assistance	Clear remaining comments on guaranty roadmap.	0.3	\$600.00	\$180.00
Deravin, Susan	Senior Manager	20 Feb 2025	Accounting Assistance	Research deficiency claim and impacts to liabilities subject to compromise for certain classes of claims.	1.5	\$600.00	\$900.00
Lanns, Gerohn	Partner	20 Feb 2025	Accounting Assistance	Review the long-lived assets technical accounting memorandum.	0.4	\$750.00	\$300.00

Case 24-12480-LSS Doc 1306-2 Filed 04/23/25 Page 41 of 65

Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
Robison, Greg	Manager	21 Feb 2025	Accounting Assistance	Reconcile time for Franchise Group and finalize deliverables for delivery to client.	0.6	\$500.00	\$300.00
Ohrnstein, Mike	Managing Director	21 Feb 2025	Accounting Assistance	Review guaranty and Debtor-in-possession financing debt technical accounting memorandum.	0.2	\$700.00	\$140.00
Galarza, Damien	Senior	21 Feb 2025	Accounting Assistance	Time spent finalizing debt technical accounting memorandum.	0.6	\$400.00	\$240.00
Galarza, Damien	Senior	21 Feb 2025	Accounting Assistance	Time spent finalizing lease guaranty roadmap.	1.9	\$400.00	\$760.00
Galarza, Damien	Senior	21 Feb 2025	Accounting Assistance	Time spent finalizing modification and extinguishment analysis workbook.	0.2	\$400.00	\$80.00
Galarza, Damien	Senior	21 Feb 2025	Accounting Assistance	Time spent preparing email to Management of the lease guaranty roadmap.	0.2	\$400.00	\$80.00
Galarza, Damien	Senior	21 Feb 2025	Accounting Assistance	Time spent preparing email to Management of the debt technical accounting memorandum.	0.3	\$400.00	\$120.00
Galarza, Damien	Senior	21 Feb 2025	Accounting Assistance	Review and reconcile variances in the fee application workbook for Franchise Group engagement	0.8	\$400.00	\$320.00
Galarza, Damien	Senior	21 Feb 2025	Accounting Assistance	Time spent preparing questions to Management for the debt technical accounting memorandum.	0.9	\$400.00	\$360.00
Galarza, Damien	Senior	21 Feb 2025	Accounting Assistance	Continue time spent preparing liabilities subject to compromise technical accounting memorandum.	2.6	\$400.00	\$1,040.00
Galarza, Damien	Senior	21 Feb 2025	Accounting Assistance	Continue time spent preparing liabilities subject to compromise analysis.	0.6	\$400.00	\$240.00
Ward, James	Manager	21 Feb 2025	Accounting Assistance	Time spent on second review of debt technical accounting memorandum and lease guaranty roadmap drafts.	0.7	\$500.00	\$350.00
Deravin, Susan	Senior Manager	21 Feb 2025	Accounting Assistance	Final review of Guaranty roadmap.	0.2	\$600.00	\$120.00
Ward, James	Manager	24 Feb 2025	Accounting Assistance	Internal meeting to discuss comments on the reorganization items technical accounting memorandum. (EY Attendees: J. Ward, D. Galarza)	0.4	\$500.00	\$200.00
Galarza, Damien	Senior	24 Feb 2025	Accounting Assistance	Internal meeting to discuss comments on the reorganization items technical accounting memorandum. (EY Attendees: J. Ward, D. Galarza)	0.4	\$400.00	\$160.00

Case 24-12480-LSS Doc 1306-2 Filed 04/23/25 Page 42 of 65

			Project			Hourly	
Name	Rank	Date	Category	Description	Hours	Rate	Fee
Leno, Georges	Managing Director	24 Feb 2025	Accounting Assistance	Meeting with K. Scholes and J. Arsenault at Franchise Group to discuss status and identified accounting issues relating to Debtor-in-possession. (EY Attendees: G. Leno, S. Deravin)	0.5	\$700.00	\$350.00
Deravin, Susan	Senior Manager	24 Feb 2025	Accounting Assistance	Meeting with K. Scholes and J. Arsenault at Franchise Group to discuss status and identified accounting issues relating to Debtor-in-possession. (EY Attendees: G. Leno, S. Deravin)	0.5	\$600.00	\$300.00
Deravin, Susan	Senior Manager	24 Feb 2025	Accounting Assistance	Internal meeting to discuss liabilities subject to compromise classification of certain debt. (EY Attendees: S. Deravin, J. Ward, D. Galarza)	0.6	\$600.00	\$360.00
Galarza, Damien	Senior	24 Feb 2025	Accounting Assistance	Internal meeting to discuss liabilities subject to compromise classification of certain debt. (EY Attendees: S. Deravin, J. Ward, D. Galarza) Internal meeting to discuss liabilities subject to	0.6	\$400.00	\$240.00
Ward, James	Manager	24 Feb 2025	Accounting Assistance	compromise classification of certain debt. (EY Attendees: S. Deravin, J. Ward, D. Galarza)	0.6	\$500.00	\$300.00
Galarza, Damien	Senior	24 Feb 2025	Accounting Assistance	Time spent preparing the plan of reorganization scoping analysis.	3.2	\$400.00	\$1,280.00
Galarza, Damien	Senior	24 Feb 2025	Accounting Assistance	Time spent clearing comments on reorganization items technical accounting memorandum.	2.6	\$400.00	\$1,040.00
Galarza, Damien	Senior	24 Feb 2025	Accounting Assistance	Time spent organizing the issues in the liabilities subject to compromise technical accounting memorandum.	2.1	\$400.00	\$840.00
Ward, James	Manager	24 Feb 2025	Accounting Assistance	Review reorganization cost classification technical accounting memorandum draft.	1.2	\$500.00	\$600.00
Deravin, Susan	Senior Manager	24 Feb 2025	Accounting Assistance	Initial review of the reorganization items technical accounting memorandum.	1.8	\$600.00	\$1,080.00
Deravin, Susan	Senior Manager	24 Feb 2025	Accounting Assistance	Assessment of administrative/professional fee accounting treatment for reorganization items technical accounting memorandum.	0.3	\$600.00	\$180.00
Deravin, Susan	Senior Manager	24 Feb 2025	Accounting Assistance	Review of updates and additional issues in reorganization items technical accounting memorandum.	0.7	\$600.00	\$420.00
Cortez, Alfredo	Manager	24 Feb 2025	Accounting Assistance	Time spent conducting research on Franchise Group pre-petition debt claims.	1.8	\$500.00	\$900.00

Case 24-12480-LSS Doc 1306-2 Filed 04/23/25 Page 43 of 65

	D 1		Project		**	Hourly	-
Name	Rank	Date	Category	Description	Hours	Rate	Fee
			Accounting	Time spent conducting research on definition of			
Cortez, Alfredo	Manager	24 Feb 2025	Assistance	liabilities subject to compromise.	0.4	\$500.00	\$200.00
				Time spent preparing email to Peter Hornecker on			
~			Accounting	deficiency claims as it relates to bankruptcy		A = 0 0 0 0	440000
Cortez, Alfredo	Manager	24 Feb 2025	Assistance	proceedings.	0.2	\$500.00	\$100.00
	3.6			Initial review of the reorganization items technical			
I C	Managing	24 E 1 2025	Accounting	accounting memorandum and provide review	1.2	6700.00	¢010.00
Leno, Georges	Director	24 Feb 2025	Assistance	comments.	1.3	\$700.00	\$910.00
	Managing		Accounting	Final review of the reorganization items technical			
Leno, Georges	Director	24 Feb 2025	Assistance	accounting memorandum.	0.8	\$700.00	\$560.00
				Internal kickoff meeting to discuss Franchise Group,			
				loan receivables and secured borrowings, current			
11 1 00	3.6	25 F. 1. 2025	Accounting	expected credit losses and fair value. (EY Attendees: J.	0.5	Φ . 700.00	Φ 2. 70.00
Hu, Jeff	Manager	25 Feb 2025	Assistance	Hu, J. Soviero, G. Leno, K. Kalafatis)	0.5	\$500.00	\$250.00
				Internal kickoff meeting to discuss Franchise Group,			
	M		A	loan receivables and secured borrowings, current			
Leno, Georges	Managing Director	25 Feb 2025	Accounting Assistance	expected credit losses and fair value. (EY Attendees: J. Hu, J. Soviero, G. Leno, K. Kalafatis)	0.5	\$700.00	\$350.00
Lello, Georges	Director	23 Feb 2023	Assistance	Internal kickoff meeting to discuss Franchise Group,	0.3	\$700.00	\$330.00
				loan receivables and secured borrowings, current			
	Managing		Accounting	expected credit losses and fair value. (EY Attendees: J.			
Soviero, Joseph	Director	25 Feb 2025	Assistance	Hu, J. Soviero, G. Leno, K. Kalafatis)	0.5	\$700.00	\$350.00
Soviero, sosepii	Director	23 1 00 2023	7 ISSISTANCE	Internal kickoff meeting to discuss Franchise Group,	0.5	Ψ700.00	ψ330.00
				loan receivables and secured borrowings, current			
	Managing		Accounting	expected credit losses and fair value. (EY Attendees: J.			
Kalafatis, Kostas	Director	25 Feb 2025	Assistance	Hu, J. Soviero, G. Leno, K. Kalafatis)	0.5	\$700.00	\$350.00
,				Internal meeting to discuss Franchise Group, loan			
				receivables and secured borrowings, current expected			
	Managing		Accounting	credit losses and fair value. (EY Attendees: J. Hu, J.			
Soviero, Joseph	Director	25 Feb 2025	Assistance	Soviero)	0.5	\$700.00	\$350.00
				Internal meeting to discuss Franchise Group, loan			
				receivables and secured borrowings, current expected			
			Accounting	credit losses and fair value. (EY Attendees: J. Hu, J.			
Hu, Jeff	Manager	25 Feb 2025	Assistance	Soviero)	0.5	\$500.00	\$250.00

			Project			Hourly	
Name	Rank	Date	Category	Description	Hours	Rate	Fee
				Internal meeting to discuss the classification of pre-			
				petition debt as liabilities subject to compromise or a			
			Accounting	regular liability. (EY Attendees: P. Hornecker, S.			
Hornecker, Peter	Partner	25 Feb 2025	Assistance	Deravin, J. Ward, A. Cortez, D. Galarza)	0.5	\$750.00	\$375.00
				Internal meeting to discuss the classification of pre-			
				petition debt as liabilities subject to compromise or a			
	Senior		Accounting	regular liability. (EY Attendees: P. Hornecker, S.			
Deravin, Susan	Manager	25 Feb 2025	Assistance	Deravin, J. Ward, A. Cortez, D. Galarza)	0.5	\$600.00	\$300.00
				Internal meeting to discuss the classification of pre-			
				petition debt as liabilities subject to compromise or a			
			Accounting	regular liability. (EY Attendees: P. Hornecker, S.			** * • • • •
Ward, James	Manager	25 Feb 2025	Assistance	Deravin, J. Ward, A. Cortez, D. Galarza)	0.5	\$500.00	\$250.00
				Internal meeting to discuss the classification of pre-			
				petition debt as liabilities subject to compromise or a			
	~ .		Accounting	regular liability. (EY Attendees: P. Hornecker, S.			
Galarza, Damien	Senior	25 Feb 2025	Assistance	Deravin, J. Ward, A. Cortez, D. Galarza)	0.5	\$400.00	\$200.00
				Internal meeting to discuss the classification of pre-			
				petition debt as liabilities subject to compromise or a			
G	3.6	25 1 2025	Accounting	regular liability. (EY Attendees: P. Hornecker, S.	0.5	Φ . 7 0 0 0 0	#2.5 0.00
Cortez, Alfredo	Manager	25 Feb 2025	Assistance	Deravin, J. Ward, A. Cortez, D. Galarza)	0.5	\$500.00	\$250.00
				Internal meeting regarding the tax implications of the			
	a :			U.S. GAAP goodwill impairment analysis. (EY			
D : 0	Senior	25 F 1 2025	Accounting	Attendees: G. Leno, S. Deravin, D. Galarza, C. Lowe,	0.5	Φ.600.00	#200.00
Deravin, Susan	Manager	25 Feb 2025	Assistance	D. Weintraub, D. Wagler, K. Winfree)	0.5	\$600.00	\$300.00
				Internal meeting regarding the tax implications of the			
	3.6			U.S. GAAP goodwill impairment analysis. (EY			
I C	Managing	25 F 1 2025	Accounting	Attendees: G. Leno, S. Deravin, D. Galarza, C. Lowe,	0.5	Φ 7 00 00	#2.50.00
Leno, Georges	Director	25 Feb 2025	Assistance	D. Weintraub, D. Wagler, K. Winfree)	0.5	\$700.00	\$350.00
				Internal meeting regarding the tax implications of the			
				U.S. GAAP goodwill impairment analysis. (EY			
C.I. D.	G :	25 F 1 2025	Accounting	Attendees: G. Leno, S. Deravin, D. Galarza, C. Lowe,	0.5	Φ400 00	#200.00
Galarza, Damien	Senior	25 Feb 2025	Assistance	D. Weintraub, D. Wagler, K. Winfree)	0.5	\$400.00	\$200.00
	Senior		Accounting	Internal meeting to discuss treatment of restructuring			
Deravin, Susan	Manager	25 Feb 2025	Assistance	costs. (EY Attendees: S. Deravin, D. Galarza)	0.2	\$600.00	\$120.00
			Accounting	Internal meeting to discuss treatment of restructuring			
Galarza, Damien	Senior	25 Feb 2025	Assistance	costs. (EY Attendees: S. Deravin, D. Galarza)	0.2	\$400.00	\$80.00

Case 24-12480-LSS Doc 1306-2 Filed 04/23/25 Page 45 of 65

			Project			Hourly	
Name	Rank	Date	Category	Description	Hours	Rate	Fee
Deravin, Susan	Senior Manager	25 Feb 2025	Accounting Assistance	Internal meeting to discuss the appropriate balance sheet classification of First Lien Term Loan. (EY Attendees: S. Deravin, D. Galarza)	0.7	\$600.00	\$420.00
Galarza, Damien	Senior	25 Feb 2025	Accounting Assistance	Internal meeting to discuss the appropriate balance sheet classification of First Lien Term Loan. (EY Attendees: S. Deravin, D. Galarza)	0.7	\$400.00	\$280.00
Galarza, Damien	Senior	25 Feb 2025	Accounting Assistance	Time spent conducting technical accounting research on deficiency claims in accordance with bankruptcy code.	1.7	\$400.00	\$680.00
Galarza, Damien	Senior	25 Feb 2025	Accounting Assistance	Time spent researching treatment on American Freight's liabilities subject to compromise and reorganization items.	1.4	\$400.00	\$560.00
Galarza, Damien	Senior	25 Feb 2025	Accounting Assistance	Time spent organizing liabilities subject to compromise technical accounting memorandum.	1.3	\$400.00	\$520.00
Galarza, Damien	Senior	25 Feb 2025	Accounting Assistance	Time spent clearing first round of review comments on January fee application file.	1.2	\$400.00	\$480.00
Galarza, Damien	Senior	25 Feb 2025	Accounting Assistance	Continue time spent preparing the plan of reorganization scoping.	1.7	\$400.00	\$680.00
Galarza, Damien	Senior	25 Feb 2025	Accounting Assistance	Time spent conducting technical accounting research on treatment of prepetition debt.	1.6	\$400.00	\$640.00
Ward, James	Manager	25 Feb 2025	Accounting Assistance	Review liabilities subject to compromise technical accounting memorandum draft.	1.4	\$500.00	\$700.00
Deravin, Susan	Senior Manager	25 Feb 2025	Accounting Assistance	Initial review of liabilities subject to compromise technical accounting memorandum.	1.2	\$600.00	\$720.00
Deravin, Susan	Senior Manager	25 Feb 2025	Accounting Assistance	Review of edits to the reorganization memo section relating to reorganization versus restructuring accounting considerations.	0.8	\$600.00	\$480.00
Deravin, Susan	Senior Manager	25 Feb 2025	Accounting Assistance	Final edits to reorganization items technical accounting memorandum and clear comments.	1.0	\$600.00	\$600.00
Deravin, Susan	Senior Manager	25 Feb 2025	Accounting Assistance	Research for presentation and classification of leases not yet affirmed by the bankruptcy court.	0.2	\$600.00	\$120.00
Leno, Georges	Managing Director	25 Feb 2025	Accounting Assistance	Initial review of the liabilities subject to compromise technical accounting memorandum and provide review comments.	1.4	\$700.00	\$980.00

Case 24-12480-LSS Doc 1306-2 Filed 04/23/25 Page 46 of 65

NT.	D. I	D. A	Project	D 1.4	11	Hourly	ID.
Name	Rank	Date	Category	Description	Hours	Rate	Fee
_	Managing		Accounting	Final review of the liabilities subject to compromise			
Leno, Georges	Director	25 Feb 2025	Assistance	technical accounting memorandum.	0.7	\$700.00	\$490.00
	a :			Internal meeting to discuss comments on the liabilities			
D . C	Senior	26 E 1 2025	Accounting	subject to compromise technical accounting	0.5	Φ.(.0.0.0.0	#200 00
Deravin, Susan	Manager	26 Feb 2025	Assistance	memorandum. (EY Attendees: S. Deravin, D. Galarza)	0.5	\$600.00	\$300.00
			Accounting	Internal meeting to discuss comments on the liabilities subject to compromise technical accounting			
Galarza, Damien	Senior	26 Feb 2025	Assistance	memorandum. (EY Attendees: S. Deravin, D. Galarza)	0.5	\$400.00	\$200.00
Galaiza, Dailliell	Sellioi	20 1 60 2023	Assistance	Internal meeting to discuss adjustments to	0.5	\$400.00	\$200.00
				reorganization items technical accounting			
	Managing		Accounting	memorandum. (EY Attendees: G. Leno, S. Deravin, D.			
Leno, Georges	Director	26 Feb 2025	Assistance	Galarza)	0.6	\$700.00	\$420.00
				Internal meeting to discuss adjustments to		4,00,00	4 1 2 1 1 1
				reorganization items technical accounting			
	Senior		Accounting	memorandum. (EY Attendees: G. Leno, S. Deravin, D.			
Deravin, Susan	Manager	26 Feb 2025	Assistance	Galarza)	0.6	\$600.00	\$360.00
				Internal meeting to discuss adjustments to			
				reorganization items technical accounting			
			Accounting	memorandum. (EY Attendees: G. Leno, S. Deravin, D.			
Galarza, Damien	Senior	26 Feb 2025	Assistance	Galarza)	0.6	\$400.00	\$240.00
				Internal meeting to discuss adjustments on the liabilities			
	Senior		Accounting	subject to compromise technical accounting			
Deravin, Susan	Manager	26 Feb 2025	Assistance	memorandum. (EY Attendees: S. Deravin, D. Galarza)	0.2	\$600.00	\$120.00
				Internal meeting to discuss adjustments on the liabilities			
C 1 D :	C :	26 E 1 2025	Accounting	subject to compromise technical accounting	0.2	Φ400 00	Φ00.00
Galarza, Damien	Senior	26 Feb 2025	Assistance	memorandum. (EY Attendees: S. Deravin, D. Galarza)	0.2	\$400.00	\$80.00
			Accounting	Time spent clearing second round of review comments			
Galarza, Damien	Senior	26 Feb 2025	Assistance	on January fee application file.	0.4	\$400.00	\$160.00
			Accounting	Time spent drafting email to new team members			
Galarza, Damien	Senior	26 Feb 2025	Assistance	detailing court required time tracking process.	0.3	\$400.00	\$120.00
			Accounting	Prepare monthly fee summary for bankruptcy required			
Galarza, Damien	Senior	26 Feb 2025	Assistance	reporting.	1.3	\$400.00	\$520.00
				Time spent on analysis of general unsecured claims			42-2:00
			Accounting	section of liabilities subject to compromise			
Galarza, Damien	Senior	26 Feb 2025	Assistance	memorandum.	3.4	\$400.00	\$1,360.00

Case 24-12480-LSS Doc 1306-2 Filed 04/23/25 Page 47 of 65

			Project			Hourly	
Name	Rank	Date	Category	Description	Hours	Rate	Fee
Galarza, Damien	Senior	26 Feb 2025	Accounting Assistance	Time spent researching bankruptcy docket for critical vendors motions and orders.	1.2	\$400.00	\$480.00
Galarza, Damien	Senior	26 Feb 2025	Accounting Assistance	Time spent preparing the plan of reorganization scoping workbook.	1.7	\$400.00	\$680.00
Galarza, Damien	Senior	26 Feb 2025	Accounting Assistance	Time spent clearing remaining comments on debt technical accounting memorandum.	1.1	\$400.00	\$440.00
Ward, James	Manager	26 Feb 2025	Accounting Assistance	Review lease guaranty roadmap draft.	1.6	\$500.00	\$800.00
Deravin, Susan	Senior Manager	26 Feb 2025	Accounting Assistance	Research into management's question on accounting treatment for one of the headquarters leases.	0.4	\$600.00	\$240.00
Deravin, Susan	Senior Manager	26 Feb 2025	Accounting Assistance	Review and address comments on the January fee application.	0.4	\$600.00	\$240.00
Deravin, Susan	Senior Manager	26 Feb 2025	Accounting Assistance	Prepare monthly fee summary for bankruptcy required reporting.	0.7	\$600.00	\$420.00
Deravin, Susan	Senior Manager	26 Feb 2025	Accounting Assistance	Update reorganization technical accounting technical accounting memorandum to address EY Partner comments.	0.6	\$600.00	\$360.00
Deravin, Susan	Senior Manager	26 Feb 2025	Accounting Assistance	Review of the accounting workstream status deck for preparation of status meeting with Jonathan Arsenault and Kyle Scholes.	0.3	\$600.00	\$180.00
Deravin, Susan	Senior Manager	26 Feb 2025	Accounting Assistance	Continue review and edit of liabilities subject to compromise technical accounting memorandum.	2.4	\$600.00	\$1,440.00
Leno, Georges	Managing Director	26 Feb 2025	Accounting Assistance	Review of the accounting workstream status deck the team prepared for preparation of status meeting with J. Arsenault and K. Scholes at Franchise Group.	0.3	\$700.00	\$210.00
Deravin, Susan	Senior Manager	27 Feb 2025	Accounting Assistance	Meeting with K. Scholes and J. Arsenault at Franchise Group to discuss the treatment of master leases in bankruptcy. (EY Attendees: S. Deravin, J. Ward, G. Leno, G. Robison)	0.5	\$600.00	\$300.00
Ward, James	Manager	27 Feb 2025	Accounting Assistance	Meeting with K. Scholes and J. Arsenault at Franchise Group to discuss the treatment of master leases in bankruptcy. (EY Attendees: S. Deravin, J. Ward, G. Leno, G. Robison)	0.5	\$500.00	\$250.00

Case 24-12480-LSS Doc 1306-2 Filed 04/23/25 Page 48 of 65

		_	Project			Hourly	
Name	Rank	Date	Category	Description Description	Hours	Rate	Fee
				Meeting with K. Scholes and J. Arsenault at Franchise Group to discuss the treatment of master leases in			
	Managing		Accounting	bankruptcy. (EY Attendees: S. Deravin, J. Ward, G.			
Leno, Georges	Director	27 Feb 2025	Assistance	Leno, G. Robison)	0.5	\$700.00	\$350.00
				Meeting with K. Scholes and J. Arsenault at Franchise			
				Group to discuss the treatment of master leases in			
D 1: C		27 F 1 2025	Accounting	bankruptcy. (EY Attendees: S. Deravin, J. Ward, G.	0.5	Φ 5 00 00	#2 7 0.00
Robison, Greg	Manager	27 Feb 2025	Assistance	Leno, G. Robison)	0.5	\$500.00	\$250.00
			Accounting	Update guaranty roadmap based upon feedback from			
Robison, Greg	Manager	27 Feb 2025	Assistance	management.	1.2	\$500.00	\$600.00
			A	Time spent clearing additional comments on liabilities subject to compromise technical accounting			
Galarza, Damien	Senior	27 Feb 2025	Accounting Assistance	memorandum.	2.1	\$400.00	\$840.00
Gaiaiza, Daiilicii	Schlor	27 1 CO 2023	İ		2.1	\$ 1 00.00	\$640.00
Galarza, Damien	Senior	27 Feb 2025	Accounting Assistance	Time spent conducting research on treatment of priority tax claims.	1.1	\$400.00	\$440.00
Galarza, Daillien	Semor	27 Feb 2023	Assistance	Time spent conducting research on long-term incentive	1.1	\$400.00	\$440.00
			Accounting	plans in accordance with Accounting Standards			
Galarza, Damien	Senior	27 Feb 2025	Assistance	Codification Topic 852.	0.9	\$400.00	\$360.00
,				Time spent conducting research on intercompany			·
			Accounting	transactions under Accounting Standards Codification			
Galarza, Damien	Senior	27 Feb 2025	Assistance	852.	1.2	\$400.00	\$480.00
				Time spent preparing subsequent measurement section			
C.I. D.	c :	27 F 1 2025	Accounting	of liabilities subject to compromise technical accounting	0.0	Φ400 00	#2.CO.OO
Galarza, Damien	Senior	27 Feb 2025	Assistance	memorandum.	0.9	\$400.00	\$360.00
	g .	25.5.1.2025	Accounting		0.6	# 400 00	#2.4 0.00
Galarza, Damien	Senior	27 Feb 2025	Assistance	Time spent on final edits of February fee application.	0.6	\$400.00	\$240.00
			Accounting	Continue time spent preparing the plan of reorganization			
Galarza, Damien	Senior	27 Feb 2025	Assistance	scoping.	0.3	\$400.00	\$120.00
			Accounting				
Ward, James	Manager	27 Feb 2025	Assistance	Review the amended plan of reorganization.	0.4	\$500.00	\$200.00
	g :			Final clearing of comments and edits in liabilities			
Domovin C	Senior	27 Eal 2026	Accounting	subject to compromise technical accounting	2.1	\$600.00	\$1.260.00
Deravin, Susan	Manager	27 Feb 2025	Assistance	memorandum.	2.1	\$600.00	\$1,260.00
	.	27 F 1 2025	Accounting	Review the reorganization items technical accounting	2.5	Φ π εο οο	Φ.4.7.0.00C
Lanns, Gerohn	Partner	27 Feb 2025	Assistance	memorandum.	0.6	\$750.00	\$450.00

Case 24-12480-LSS Doc 1306-2 Filed 04/23/25 Page 49 of 65

			Project			Hourly	
Name	Rank	Date	Category	Description	Hours	Rate	Fee
Deravin, Susan	Senior Manager	28 Feb 2025	Accounting Assistance	Internal meeting to discuss The Vitamin Shoppe rejected leases as of year-end. (EY Attendees: S. Deravin, D. Galarza)	0.4	\$600.00	\$240.00
Galarza, Damien	Senior	28 Feb 2025	Accounting Assistance	Internal meeting to discuss The Vitamin Shoppe rejected leases as of year-end. (EY Attendees: S. Deravin, D. Galarza)	0.4	\$400.00	\$160.00
Deravin, Susan	Senior Manager	28 Feb 2025	Accounting Assistance	Internal meeting to comments on debt in the reorganization items technical accounting memorandum. (EY Attendees: S. Deravin, D. Galarza)	0.3	\$600.00	\$180.00
Galarza, Damien	Senior	28 Feb 2025	Accounting Assistance	Internal meeting to comments on debt in the reorganization items technical accounting memorandum. (EY Attendees: S. Deravin, D. Galarza)	0.3	\$400.00	\$120.00
Robison, Greg	Manager	28 Feb 2025	Accounting Assistance	Finalize guaranty roadmap for internal comments.	0.2	\$500.00	\$100.00
Robison, Greg	Manager	28 Feb 2025	Accounting Assistance	Update Debtor-in-possession technical accounting memorandum based upon feedback from management.	0.3	\$500.00	\$150.00
Galarza, Damien	Senior	28 Feb 2025	Accounting Assistance	Time spent preparing executive summary technical accounting memorandum.	3.5	\$400.00	\$1,400.00
Galarza, Damien	Senior	28 Feb 2025	Accounting Assistance	Review management's responses to debt technical accounting memorandum questions.	1.5	\$400.00	\$600.00
Galarza, Damien	Senior	28 Feb 2025	Accounting Assistance	Time spent drafting email to management of the reorganization items technical accounting memorandum.	0.3	\$400.00	\$120.00
Galarza, Damien	Senior	28 Feb 2025	Accounting Assistance	Time spent finalizing reorganization technical accounting memorandum.	0.6	\$400.00	\$240.00
Galarza, Damien	Senior	28 Feb 2025	Accounting Assistance	Review bankruptcy docket for The Vitamin Shoppe rejected leases as of year-end.	0.3	\$400.00	\$120.00
Galarza, Damien	Senior	28 Feb 2025	Accounting Assistance	Time spent preparing engagement deliverables tracker and open issues list for meeting with management.	1.1	\$400.00	\$440.00
Ward, James	Manager	28 Feb 2025	Accounting Assistance	Review liabilities subject to compromise technical accounting memorandum draft.	1.3	\$500.00	\$650.00
Deravin, Susan	Senior Manager	28 Feb 2025	Accounting Assistance	Research into Vitamin Shoppe rejection of sublease and initial draft of accounting treatment.	1.2	\$600.00	\$720.00

Case 24-12480-LSS Doc 1306-2 Filed 04/23/25 Page 50 of 65

Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
Deravin, Susan	Senior Manager	28 Feb 2025	Accounting Assistance	Continue research into Vitamin Shoppe rejection of sublease and draft accounting summary.	0.7	\$600.00	\$420.00
Leno, Georges	Managing Director	28 Feb 2025	Accounting Assistance	Research into Vitamin Shoppe rejection of sublease and draft accounting summary.	0.7	\$700.00	\$490.00
				Total	377.4		\$185,150.00

2024 TAX PROVISION ASSISTANCE

Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
Urbina, Mathew	Executive Director	01 Feb 2025	2024 Tax Provision Assistance	Continue review of previous emails, files, and schedules for 2024 debt transactions.	0.7	\$875.00	\$612.50
Winfree, Kelly	Senior Manager	03 Feb 2025	2024 Tax Provision Assistance	Internal meeting regarding all 2024 tax provision information received to date to summarize outstanding items and tax issues. (Attendees: K. Winfree, L. O'Connor, L. Vo)	3.0	\$750.00	\$2,250.00
Winfree, Kelly	Senior Manager	03 Feb 2025	2024 Tax Provision Assistance	Review provision to return workpapers and implications on consolidated rollforward.	2.0	\$750.00	\$1,500.00
O'Connor, Lily	Senior	03 Feb 2025	2024 Tax Provision Assistance	Prepare rollforward of consolidated workbook and tie provision to return to prior year workpapers.	1.1	\$410.00	\$451.00
			2024 T - B - : :	Internal meeting regarding all 2024 tax provision information received to date to summarize			
O'Connor, Lily	Senior	03 Feb 2025	2024 Tax Provision Assistance	outstanding items and tax issues. (Attendees: K. Winfree, L. O'Connor, L. Vo)	3.0	\$410.00	\$1,230.00
				Internal meeting regarding all 2024 tax provision information received to date to summarize			
Huynh Tho vo, Le	Staff	03 Feb 2025	2024 Tax Provision Assistance	outstanding items and tax issues. (Attendees: K. Winfree, L. O'Connor, L. Vo (.6 hours only))	0.6	\$275.00	\$165.00
•			2024 Tax Provision				
Wagler, Derrick	Partner	04 Feb 2025	Assistance	Review 2024 tax provision status.	0.5	\$900.00	\$450.00
O'Connor, Lily	Senior	04 Feb 2025	2024 Tax Provision Assistance	Request information from American Freight on fixed assets and troubleshoot access issues.	0.7	\$410.00	\$287.00

Case 24-12480-LSS Doc 1306-2 Filed 04/23/25 Page 52 of 65

Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
O'Connor, Lily	Senior	04 Feb 2025	2024 Tax Provision Assistance	Summarize Pet Supplies Plus inventory capitalization data.	0.2	\$410.00	\$82.00
Winfree, Kelly	Senior Manager	04 Feb 2025	2024 Tax Provision Assistance	Internal discussion regarding inventory capitalization calculations. (Attendees: K. Winfree, L. O'Connor)	0.5	\$750.00	\$375.00
O'Connor, Lily	Senior	04 Feb 2025	2024 Tax Provision Assistance	Internal discussion regarding inventory capitalization calculations. (Attendees: K. Winfree, L. O'Connor)	0.5	\$410.00	\$205.00
O'Connor, Lily	Senior	04 Feb 2025	2024 Tax Provision Assistance	Preparation of apportionment and allocation workbook for final 2024 rates to use for deferred and current calculation.	0.8	\$410.00	\$328.00
O'Connor, Lily	Senior	05 Feb 2025	2024 Tax Provision Assistance	Preparation of The Vitamin Shoppe 2024 inventory capitalization calculation.	1.7	\$410.00	\$697.00
Sharf, Michael	Executive Director	07 Feb 2025	2024 Tax Provision Assistance	Internal discussion regarding purchase accounting adjustments. (Attendees: M. Sharf, K. Winfree)	0.2	\$875.00	\$175.00
Winfree, Kelly	Senior Manager	07 Feb 2025	2024 Tax Provision Assistance	Internal discussion regarding purchase accounting adjustments. (Attendees: M. Sharf, K. Winfree)	0.2	\$750.00	\$150.00
Winfree, Kelly	Senior Manager	07 Feb 2025	2024 Tax Provision Assistance	Detailed review of consolidated 2024 provision workbook including provision to return items.	2.3	\$750.00	\$1,725.00
O'Connor, Lily	Senior	07 Feb 2025	2024 Tax Provision Assistance	Detailed review of The Vitamin Shoppe 2024 provision workbook.	2.6	\$410.00	\$1,066.00
O'Connor, Lily	Senior	07 Feb 2025	2024 Tax Provision Assistance	Update 2024 net operating loss workbook and agree opening balance to 2023 tax returns.	1.3	\$410.00	\$533.00
Huynh Tho vo, Le	Staff	07 Feb 2025	2024 Tax Provision Assistance	Prepared Buddy's and Sylvan prepaid expense and accrued expense analysis.	2.1	\$275.00	\$577.50
O'Connor, Lily	Senior	07 Feb 2025	2024 Tax Provision Assistance	Pet Supplies Plus Form 8594 request.	0.1	\$410.00	\$41.00
Urbina, Mathew	Executive Director	08 Feb 2025	2024 Tax Provision Assistance	Analyze 2024 tax consequences for debt transactions at Franchise Group.	5.5	\$875.00	\$4,812.50
Urbina, Mathew	Executive Director	09 Feb 2025	2024 Tax Provision Assistance	Continue to analyze 2024 tax consequences for debt transactions at Franchise Group.	5.4	\$875.00	\$4,725.00
Winfree, Kelly	Senior Manager	10 Feb 2025	2024 Tax Provision Assistance	Sylvan transaction cost review and impact to gain on sale.	0.5	\$750.00	\$375.00
O'Connor, Lily	Senior	10 Feb 2025	2024 Tax Provision Assistance	Detailed review of Buddy's 2024 tax provision workbook.	1.7	\$410.00	\$697.00

Case 24-12480-LSS Doc 1306-2 Filed 04/23/25 Page 53 of 65

Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
Name	Kank	Date	2024 Tax Provision	Description	110415	Kate	ree
O'Connor, Lily	Senior	10 Feb 2025	Assistance	Prepare Buddy's rent-to-own inventory workbook.	1.5	\$410.00	\$615.00
O'Connor, Lily	Senior	10 Feb 2025	2024 Tax Provision Assistance	Internal discussion regarding preparation of the allocation and apportionment workpaper for the Vitamin Shoppe and Sylvan entities. (Attendees: A. Lane, L. O'Connor).	0.1	\$410.00	\$41.00
O'Connor, Lily	Senior	10 Feb 2025	2024 Tax Provision Assistance	Draft summary overview of apportionment process for 2024.	0.6	\$410.00	\$246.00
Doherty, Julia	Senior	10 Feb 2025	2024 Tax Provision Assistance	Prepare neutralized trial balance for Pet Supplies Plus provision workbook.	1.2	\$410.00	\$492.00
			2024 Tax Provision	Update links for Onestream trial balance in Pet		4 12 11 1	4 17 = 17 4
Doherty, Julia	Senior	10 Feb 2025	Assistance	Supplies Plus tax provision workbook.	1.7	\$410.00	\$697.00
Doherty, Julia	Senior	10 Feb 2025	2024 Tax Provision Assistance	Review Pet Supplies Plus prepaid expense workpapers and create tabs in the 2024 tax provision workbook.	2.4	\$410.00	\$984.00
Lane, Adam	Senior	10 Feb 2025	2024 Tax Provision Assistance	Internal discussion regarding preparation of the allocation and apportionment workpaper for the Vitamin Shoppe and Sylvan entities. (Attendees: A. Lane, L. O'Connor).	0.1	\$410.00	\$41.00
Lane, Adam	Senior	10 Feb 2025	2024 Tax Provision Assistance	Prepared the Vitamin Shoppe entity section of our allocation and apportionment workpaper.	2.3	\$410.00	\$943.00
Lane, Adam	Senior	10 Feb 2025	2024 Tax Provision Assistance	Prepared the Sylvan entity section of our allocation and apportionment workpaper.	0.6	\$410.00	\$246.00
Lane, Adam	Senior	10 Feb 2025	2024 Tax Provision Assistance	Prepared a city allocation and apportionment table for the Sylvan entity.	1.0	\$410.00	\$410.00
Urbina, Mathew	Executive Director	11 Feb 2025	2024 Tax Provision Assistance	Debt modification analysis on the debtor in possession roll up.	0.8	\$875.00	\$700.00
Wagler, Derrick	Partner	11 Feb 2025	2024 Tax Provision Assistance	Review 2024 tax provision status.	0.5	\$900.00	\$450.00

Case 24-12480-LSS Doc 1306-2 Filed 04/23/25 Page 54 of 65

Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
Winfree, Kelly	Senior Manager	11 Feb 2025	2024 Tax Provision Assistance	Internal discussion regarding the final Sylvan trial balance for purposes of calculating taxable income. (Attendees: K. Winfree, L. O'Connor)	0.3	\$750.00	\$225.00
Winfree, Kelly	Senior Manager	11 Feb 2025	2024 Tax Provision Assistance	Review 2024 trial balances and compile list of 2024 tax issues as a result of the bankruptcy filing.	3.0	\$750.00	\$2,250.00
O'Connor, Lily	Senior	11 Feb 2025	2024 Tax Provision Assistance	Continued detailed review of Buddy's 2024 tax provision workbook.	0.5	\$410.00	\$205.00
O'Connor, Lily	Senior	11 Feb 2025	2024 Tax Provision Assistance	Roll forward state workbooks for team and remove Badcock items.	1.4	\$410.00	\$574.00
O'Connor, Lily	Senior	11 Feb 2025	2024 Tax Provision Assistance	Continue updating the Sylvan tabs in the net operating loss workbook.	1.2	\$410.00	\$492.00
O'Connor, Lily	Senior	11 Feb 2025	2024 Tax Provision Assistance	Perform first level review of Pet Supplies Plus 2024 tax provision workbook.	1.1	\$410.00	\$451.00
O'Connor, Lily	Senior	11 Feb 2025	2024 Tax Provision Assistance	Internal discussion regarding the final Sylvan trial balance for purposes of calculating taxable income. (Attendees: K. Winfree, L. O'Connor)	0.3	\$410.00	\$123.00
O'Connor, Lily	Senior	11 Feb 2025	2024 Tax Provision Assistance	Sylvan trial balance comparison between detailed final trial balance and Onestream.	0.4	\$410.00	\$164.00
O'Connor, Lily	Senior	11 Feb 2025	2024 Tax Provision Assistance	Email correspondence with R. Thompson at Unleashed Brands on outstanding apportionment and allocation items needed to finalize state taxable income for Sylvan.	0.4	\$410.00	\$164.00
Lane, Adam	Senior	11 Feb 2025	2024 Tax Provision Assistance	Input the Sylvan entity trial balance account amounts into the allocation and apportionment workpaper.	0.8	\$410.00	\$328.00
Lane, Adam	Senior	11 Feb 2025	2024 Tax Provision Assistance	Input the Vitamin Shoppe entity trial balance account amounts into the allocation and apportionment workpaper.	1.3	\$410.00	\$533.00
Lane, Adam	Senior	11 Feb 2025	2024 Tax Provision Assistance	Continued to prepare the Sylvan entity section of our allocation and apportionment workpaper.	0.8	\$410.00	\$328.00
O'Connor, Lily	Senior	12 Feb 2025	2024 Tax Provision Assistance	Full preparation and updates for Sylvan 2024 tax provision workbook.	2.0	\$410.00	\$820.00
O'Connor, Lily	Senior	12 Feb 2025	2024 Tax Provision Assistance	Prepare Sylvan amortization calculations and analysis for 2024 final tax provision.	2.6	\$410.00	\$1,066.00

Case 24-12480-LSS Doc 1306-2 Filed 04/23/25 Page 55 of 65

Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
Urbina, Mathew	Executive Director	12 Feb 2025	2024 Tax Provision Assistance	Review tax issues on debt transactions for 2024 provision calculations.	0.8	\$875.00	\$700.00
Huynh Tho vo, Le	Staff	12 Feb 2025	2024 Tax Provision Assistance	Worked on consolidated provision work papers and update allocation and apportionment tracker.	1.6	\$275.00	\$440.00
Wagler, Derrick	Partner	11 Feb 2025	2024 Tax Provision Assistance	Internal discussion regarding the deductibility of the long term incentive plan payments for purposes of the gain calculation as a result of the sale of the Sylvan business. (Attendees: B. Luke, K. Winfree, D. Wagler)	0.5	\$900.00	\$450.00
Winfree, Kelly	Senior Manager	11 Feb 2025	2024 Tax Provision Assistance	Internal discussion regarding the deductibility of the long term incentive plan payments for purposes of the gain calculation as a result of the sale of the Sylvan business. (Attendees: B. Luke, K. Winfree, D. Wagler)	0.5	\$750.00	\$375.00
Luke, Bing	Executive Director	11 Feb 2025	2024 Tax Provision Assistance	Internal discussion regarding the deductibility of the long term incentive plan payments for purposes of the gain calculation as a result of the sale of the Sylvan business. (Attendees: B. Luke, K. Winfree, D. Wagler)	0.5	\$875.00	\$437.50
Winfree, Kelly	Senior Manager	13 Feb 2025	2024 Tax Provision Assistance	Review Buddy's 2024 tax provision workbook for completed calculations.	0.5	\$750.00	\$375.00
Winfree, Kelly	Senior Manager	13 Feb 2025	2024 Tax Provision Assistance	Review The Vitamin Shoppe 2024 tax provision workbook for completed calculations.	1.0	\$750.00	\$750.00
Winfree, Kelly	Senior Manager	13 Feb 2025	2024 Tax Provision Assistance	Review Pet Supplies Plus 2024 tax provision workbook for completed calculations.	1.0	\$750.00	\$750.00
Winfree, Kelly	Senior Manager	13 Feb 2025	2024 Tax Provision Assistance	Review Sylvan 2024 tax provision workbook for completed calculations.	1.0	\$750.00	\$750.00
Huynh Tho vo, Le	Staff	13 Feb 2025	2024 Tax Provision Assistance	Rolled forward Freedom VCM, Inc. provision workbook.	0.5	\$275.00	\$137.50
Tran-Nguyen, Tiffany	Staff	13 Feb 2025	2024 Tax Provision Assistance	Pull debt pricing information from Bloomberg.	1.0	\$275.00	\$275.00
Urbina, Mathew	Executive Director	14 Feb 2025	2024 Tax Provision Assistance	Internal discussion regarding pre- and post- bankruptcy interest accrual. (Attendees: M. Yaghmour, M. Urbina)	0.5	\$875.00	\$437.50

Case 24-12480-LSS Doc 1306-2 Filed 04/23/25 Page 56 of 65

Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
Wagler, Derrick	Partner	14 Feb 2025	2024 Tax Provision Assistance	Discussion with E. Seeton at Franchise Group on status of tax provision and new attorneys.	0.5	\$900.00	\$450.00
Yaghmour, Michael	Partner	14 Feb 2025	2024 Tax Provision Assistance	Internal discussion regarding pre- and post- bankruptcy interest accrual. (Attendees: M. Yaghmour, M. Urbina)	0.5	\$900.00	\$450.00
Huynh Tho vo, Le	Staff	14 Feb 2025	2024 Tax Provision Assistance	Rolled forward Freedom VCM, Inc. 2024 tax provision workbook and incorporated final trial balance.	0.5	\$275.00	\$137.50
Lane, Adam	Senior	14 Feb 2025	2024 Tax Provision Assistance	Continued to prepare the Sylvan entity section of our allocation and apportionment workpaper.	0.8	\$410.00	\$328.00
Lane, Adam	Senior	14 Feb 2025	2024 Tax Provision Assistance	Prepared the franchise tax summary calculation for the Sylvan entity.	0.5	\$410.00	\$205.00
Lane, Adam	Senior	14 Feb 2025	2024 Tax Provision Assistance	Pulled in 2024 corporate tax rates into the Franchise Tax Summary workpaper for both the Franchise Group, Inc. and Sylvan entities.	1.0	\$410.00	\$410.00
Urbina, Mathew	Executive Director	16 Feb 2025	2024 Tax Provision Assistance	Prepare 2024 debt schedules for tax provision.	0.5	\$875.00	\$437.50
Urbina, Mathew	Executive Director	17 Feb 2025	2024 Tax Provision Assistance	Continue to review emails and attachments for 2024 debt issues.	0.6	\$875.00	\$525.00
Winfree, Kelly	Senior Manager	17 Feb 2025	2024 Tax Provision Assistance	Review American Freight trial balance and read financial accounting memos on discontinued operations and leases.	2.0	\$750.00	\$1,500.00
O'Connor, Lily	Senior	17 Feb 2025	2024 Tax Provision Assistance	Analyze prior year apportionment and set expectations for information needed for 2024 in advance of meeting.	0.5	\$410.00	\$205.00
O'Connor, Lily	Senior	17 Feb 2025	2024 Tax Provision Assistance	Call with A. Block-Belmonte at Pet Supplies Plus to discuss Pet Supplies Plus apportionment requirements.	0.5	\$410.00	\$205.00
Huynh Tho vo, Le	Staff	17 Feb 2025	2024 Tax Provision Assistance	Updated consolidated 2024 provision workbook including the detailed roll of deferred.	2.4	\$275.00	\$660.00
Huynh Tho vo, Le	Staff	17 Feb 2025	2024 Tax Provision Assistance	Updated 2024 Buddy's tax provision workbook.	1.0	\$275.00	\$275.00
Doherty, Julia	Senior	18 Feb 2025	2024 Tax Provision Assistance	Compare 2023 and 2024 trial balances to identify new accounts for American Freight.	0.3	\$410.00	\$123.00

Case 24-12480-LSS Doc 1306-2 Filed 04/23/25 Page 57 of 65

		-				Hourly	-
Name	Rank	Date	Project Category	Description	Hours	Rate	Fee
Doherty, Julia	Senior	18 Feb 2025	2024 Tax Provision Assistance	Compare 2023 and 2024 trial balances to identify new accounts for Sylvan.	0.3	\$410.00	\$123.00
Doherty, Julia	Senior	18 Feb 2025	2024 Tax Provision Assistance	Compare 2023 and 2024 trial balances to identify new accounts for Buddy's.	0.3	\$410.00	\$123.00
Doherty, Julia	Senior	18 Feb 2025	2024 Tax Provision Assistance	Compare 2023 and 2024 trial balances to identify new accounts for Franchise Group New Holdco.	0.3	\$410.00	\$123.00
Doherty, Julia	Senior	18 Feb 2025	2024 Tax Provision Assistance	Compare 2023 and 2024 trial balances to identify new accounts for The Vitamin Shoppe.	0.3	\$410.00	\$123.00
Urbina, Mathew	Executive Director	18 Feb 2025	2024 Tax Provision Assistance	Review emails and attachments for 2024 debt issues.	0.4	\$875.00	\$350.00
Winfree, Kelly	Senior Manager	18 Feb 2025	2024 Tax Provision Assistance	Draft December 2024 tax basis balance sheet template for The Vitamin Shoppe.	1.0	\$750.00	\$750.00
Winfree, Kelly	Senior Manager	18 Feb 2025	2024 Tax Provision Assistance	Draft December 2024 tax basis balance sheet template for Pet Supplies Plus.	1.0	\$750.00	\$750.00
Winfree, Kelly	Senior Manager	18 Feb 2025	2024 Tax Provision Assistance	Draft December 2024 tax basis balance sheet template for Buddy's.	1.0	\$750.00	\$750.00
Winfree, Kelly	Senior Manager	18 Feb 2025	2024 Tax Provision Assistance	Draft December 2024 tax basis balance sheet template for American Freight.	1.0	\$750.00	\$750.00
Doherty, Julia	Senior	19 Feb 2025	2024 Tax Provision Assistance	Format Franchise Group New HoldCo trial balance.	0.5	\$410.00	\$205.00
Winfree, Kelly	Senior Manager	19 Feb 2025	2024 Tax Provision Assistance	Internal discussion regarding status of 2024 tax provision workbooks and open items. (Attendees: K. Winfree, L. O'Connor)	2.0	\$750.00	\$1,500.00
O'Connor, Lily	Senior	19 Feb 2025	2024 Tax Provision Assistance	Internal discussion regarding status of 2024 tax provision workbooks and open items. (Attendees: K. Winfree, L. O'Connor)	2.0	\$410.00	\$820.00
Huynh Tho vo, Le	Staff	19 Feb 2025	2024 Tax Provision Assistance	Update The Vitamin Shoppe 2024 tax provision workbook to include tax depreciation and amortization.	0.4	\$275.00	\$110.00
Doherty, Julia	Senior	20 Feb 2025	2024 Tax Provision Assistance	Update Franchise Group consolidated Oregon commercial activity tax workpaper.	0.6	\$410.00	\$246.00
Doherty, Julia	Senior	20 Feb 2025	2024 Tax Provision Assistance	Update state and city apportionment rates for Franchise Group in the 2024 high level summary workpaper.	2.5	\$410.00	\$1,025.00

Case 24-12480-LSS Doc 1306-2 Filed 04/23/25 Page 58 of 65

Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
Doherty, Julia	Senior	20 Feb 2025	2024 Tax Provision Assistance	Update state and city apportionment rates for Sylvan in the 2024 high level summary workpaper.	0.5	\$410.00	\$205.00
Doherty, Julia	Senior	20 Feb 2025	2024 Tax Provision Assistance	Added Franchise Group California LLC filing amounts to 2024 high level tax summary workpaper.	0.5	\$410.00	\$205.00
Doherty, Julia	Senior	20 Feb 2025	2024 Tax Provision Assistance	Calculate non-income based taxes for Franchise Group.	3.5	\$410.00	\$1,435.00
Doherty, Julia	Senior	20 Feb 2025	2024 Tax Provision Assistance	Calculate non-income based taxes for Sylvan.	0.7	\$410.00	\$287.00
O'Connor, Lily	Senior	20 Feb 2025	2024 Tax Provision Assistance	Full first level review of Pet Supplies Plus 2024 tax provision workbook.	5.8	\$410.00	\$2,378.00
O'Connor, Lily	Senior	20 Feb 2025	2024 Tax Provision Assistance	Analysis of Pet Supplies Plus store acquisitions including review of asset purchase agreements and current year workbook setup.	1.7	\$410.00	\$697.00
Doherty, Julia	Senior	20 Feb 2025	2024 Tax Provision Assistance	Prepared Texas return calculation for Franchise Group.	0.5	\$410.00	\$205.00
Doherty, Julia	Senior	21 Feb 2025	2024 Tax Provision Assistance	Continued to prepare Texas return calculation for Franchise Group.	2.0	\$410.00	\$820.00
Doherty, Julia	Senior	21 Feb 2025	2024 Tax Provision Assistance	Prepared Texas return calculation for Sylvan.	1.0	\$410.00	\$410.00
Doherty, Julia	Senior	21 Feb 2025	2024 Tax Provision Assistance	Review Buddy's allocation and apportionment and import into allocation and apportionment workpaper.	2.0	\$410.00	\$820.00
Wagler, Derrick	Partner	25 Feb 2025	2024 Tax Provision Assistance	Internal meeting regarding the tax implications of the U.S. GAAP goodwill impairment analysis. (EY Attendees: G. Leno, S. Deravin, D. Galarza, C. Lowe, D. Weintraub, D. Wagler, K. Winfree)	0.5	\$900.00	\$450.00
Weintraub, David	Partner	25 Feb 2025	2024 Tax Provision Assistance	Internal meeting regarding the tax implications of the U.S. GAAP goodwill impairment analysis. (EY Attendees: G. Leno, S. Deravin, D. Galarza, C. Lowe, D. Weintraub, D. Wagler, K. Winfree)	0.5	\$900.00	\$450.00
Doherty, Julia	Senior	25 Feb 2025	2024 Tax Provision Assistance	Section 163(j) interest disallowance calculation for Sylvan.	0.5	\$410.00	\$205.00
Doherty, Julia	Senior	25 Feb 2025	2024 Tax Provision Assistance	Section 163(j) interest disallowance calculation for Franchise Group separate.	0.2	\$410.00	\$82.00

Case 24-12480-LSS Doc 1306-2 Filed 04/23/25 Page 59 of 65

Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
Doherty, Julia	Senior	25 Feb 2025	2024 Tax Provision Assistance	Section 163(j) interest disallowance calculation for Freedom VCM, Inc.	0.1	\$410.00	\$41.00
Doherty, Julia	Senior	25 Feb 2025	2024 Tax Provision Assistance	Section 163(j) interest disallowance calculation for VCM Receivables, Inc.	0.1	\$410.00	\$41.00
Doherty, Julia	Senior	25 Feb 2025	2024 Tax Provision Assistance	Section 163(j) interest disallowance calculation for Freedom VCM Interco Holdings, Inc.	0.1	\$410.00	\$41.00
Doherty, Julia	Senior	25 Feb 2025	2024 Tax Provision Assistance	Section 163(j) interest disallowance calculation for Franchise Group consolidated.	0.2	\$410.00	\$82.00
Winfree, Kelly	Senior Manager	25 Feb 2025	2024 Tax Provision Assistance	Internal discussion regarding the tax implications of the U.S. GAAP goodwill impairment analysis. (Attendees: G. Leno, S. Deravin. D. Galarza, C. Lowe, D. Weintraub, D. Wagler, K. Winfree)	0.5	\$750.00	\$375.00
Winfree, Kelly	Senior Manager	25 Feb 2025	2024 Tax Provision Assistance	Internal discussion regarding the simultaneous equation for purposes of the goodwill impairment analysis. (Attendees: D. Weintraub, K. Winfree)	0.5	\$750.00	\$375.00
Weintraub, David	Partner	25 Feb 2025	2024 Tax Provision Assistance	Internal discussion regarding the simultaneous equation for purposes of the goodwill impairment analysis. (Attendees: D. Weintraub, K. Winfree)	0.5	\$900.00	\$450.00
Winfree, Kelly	Senior Manager	25 Feb 2025	2024 Tax Provision Assistance	Read tax technical guidance and prepare template for calculating simultaneous equation for purposes of the goodwill impairment analysis.	3.5	\$750.00	\$2,625.00
Winfree, Kelly	Senior Manager	26 Feb 2025	2024 Tax Provision Assistance	Review status of 2024 tax provision workbooks.	1.5	\$750.00	\$1,125.00
O'Connor, Lily	Senior	26 Feb 2025	2024 Tax Provision Assistance	Pull information related to the liabilities subject to compromise accounts and email to J. Doherty.	0.8	\$410.00	\$328.00
O'Connor, Lily	Senior	27 Feb 2025	2024 Tax Provision Assistance	Internal discussion on set up of workbook summarizing liabilities subject to compromise (Attendees: L. O'Connor, J. Doherty) Internal discussion on set up of workbook	0.4	\$410.00	\$164.00
Doherty, Julia	Senior	27 Feb 2025	2024 Tax Provision Assistance	summarizing liabilities subject to compromise (Attendees: L. O'Connor, J. Doherty)	0.4	\$410.00	\$164.00
Doherty, Julia	Senior	27 Feb 2025	2024 Tax Provision Assistance	Prepared summary tab for Buddy's in the liabilities subject to compromise workbook.	1.3	\$410.00	\$533.00

Case 24-12480-LSS Doc 1306-2 Filed 04/23/25 Page 60 of 65

Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
Doherty, Julia	Senior	27 Feb 2025	2024 Tax Provision Assistance	Prepared summary tab for The Vitamin Shoppe in the liabilities subject to compromise workbook.	0.8	\$410.00	\$328.00
Doherty, Julia	Senior	27 Feb 2025	2024 Tax Provision Assistance	Prepared summary tab for Pet Supplies Plus in the liabilities subject to compromise workbook.	2.5	\$410.00	\$1,025.00
Wagler, Derrick	Partner	28 Feb 2025	2024 Tax Provision Assistance	Status update with E. Seeton at Franchise Group.	0.5	\$900.00	\$450.00
				Total	134.3		\$73,430.00

ROUTINE ON-CALL ASSISTANCE

Name	Rank	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Winfree, Kelly	Senior Manager	04 Feb 2025	Routine On-Call	Prepare fee schedule for time through December 31, 2024.	2.0	\$750.00	\$1,500.00
Winfree, Kelly	Senior Manager	06 Feb 2025	Routine On-Call	Prepare fee schedule for time through December 31, 2024.	1.0	\$750.00	\$750.00
Winfree, Kelly	Senior Manager	12 Feb 2025	Routine On-Call	Prepare fee schedule for time through December 31, 2024.	1.0	\$750.00	\$750.00
Hallford, Stephanie	Manager	14 Feb 2025	Routine On-Call	Review account history and prepare Internal Revenue Service transcript request to check on status of Form 1139.	0.5	\$625.00	\$312.50
Hallford, Stephanie	Manager	21 Feb 2025	Routine On-Call	Review account history and prepare Internal Revenue Service transcript request to check on status of Form 1139, Application for Tentative Refund.	1.2	\$625.00	\$750.00
Hallford, Stephanie	Manager	24 Feb 2025	Routine On-Call	Review Internal Revenue Service internal transcripts for status of unposted August 2023 tax return and how to check status of Form 1139, Application for Tentative Refund filed in August 2024.	0.5	\$625.00	\$312.50
Hallford, Stephanie	Manager	25 Feb 2025	Routine On-Call	Pulled updated 2023 Internal Revenue Service transcript check status of Form 1139, Application for Tentative Refund.	1.5	\$625.00	\$937.50
				Total	7.7		\$5,312.50

VECTOR TAX DEPRECIATION

Name	Rank	Date	Project Category	Description	Hours
O'Connor, Lily	Senior	06 Feb 2025	Vector Tax Depreciation	Reconciliation and analysis of fixed asset rollforward to 2023 tax return files.	0.5
O'Connor, Lily	Senior	06 Feb 2025	Vector Tax Depreciation	Review 2024 additions and disposals for Pet Supplies Plus, The Vitamin Shoppe, American Freight, Sylvan, Buddy's and Franchise Group New Holdco.	
Larsen, Aaron	Manager	07 Feb 2025	Vector Tax Depreciation	Depreciation data review for additions and disposals.	0.5
Ko, Lucy	Senior	07 Feb 2025	Vector Tax Depreciation	Review The Vitamin Shoppe 2024 fixed asset activity detail and prepare Vector additions import and disposal mapping.	1.5
Ko, Lucy	Senior	10 Feb 2025	Vector Tax Depreciation	Review The Vitamin Shoppe 2024 fixed asset activity detail and prepare Vector additions import and disposal mapping.	1.5
Larsen, Aaron	Manager	11 Feb 2025	Vector Tax Depreciation	Depreciation data review for processing.	1.0
Ko, Lucy	Senior	11 Feb 2025	Vector Tax Depreciation	Review The Vitamin Shoppe and Buddy's 2024 fixed asset activity detail and prepare Vector additions import and disposal mapping as a result.	
Kearl, Logan	Staff	12 Feb 2025	Vector Tax Depreciation	Prepare 2024 depreciation for Buddy's.	2.1
Ko, Lucy	Senior	12 Feb 2025	Vector Tax Depreciation	Review American Freight 2024 fixed assets data and prepare disposal mapping.	2.0
Ko, Lucy	Senior	12 Feb 2025	Vector Tax Depreciation	Prepare Vector import templates for The Vitamin Shoppe	
Kearl, Logan	Staff	13 Feb 2025	Vector Tax Depreciation	Continue to prepare 2024 depreciation for Buddy's.	1.3
Ko, Lucy	Senior	13 Feb 2025	Vector Tax Depreciation	Review Vector import templates for The Vitamin Shoppe and Buddy's.	1.5
Larsen, Aaron	Manager	14 Feb 2025	Vector Tax Depreciation	Depreciation deliverable review and updates.	1.0

Case 24-12480-LSS Doc 1306-2 Filed 04/23/25 Page 63 of 65

Name	Rank	Date	Project Category	Description	Hours
Kearl, Logan	Staff	14 Feb 2025	Vector Tax Depreciation	Prepare 2024 depreciation for The Vitamin Shoppe.	4.1
Ko, Lucy	Senior	14 Feb 2025	Vector Tax Depreciation	Prepare The Vitamin Shoppe and Buddy's 2024 depreciation detail reports.	2.5
Larsen, Aaron	Manager	17 Feb 2025	Vector Tax Depreciation	Review depreciation reports for Buddy's.	0.3
Larsen, Aaron	Manager	18 Feb 2025	Vector Tax Depreciation	Review depreciation reports for The Vitamin Shoppe.	0.5
Ko, Lucy	Senior	18 Feb 2025	Vector Tax Depreciation	Review 2024 American Freight fixed assets data and prepare disposal mapping.	5.5
Kearl, Logan	Staff	18 Feb 2025	Vector Tax Depreciation	Prepare 2024 tax depreciation in Vector.	1.1
Ko, Lucy	Senior	19 Feb 2025	Vector Tax Depreciation	Review 2024 American Freight fixed assets data and prepare disposal mapping	2.0
Ko, Lucy	Senior	20 Feb 2025	Vector Tax Depreciation	Review 2024 Sylvan Learning fixed assets activity and prepare Vector import.	1.0
Ko, Lucy	Senior	21 Feb 2025	Vector Tax Depreciation	Review Pet Supplies Plus 2024 fixed assets activity.	3.0
O'Connor, Lily	Senior	21 Feb 2025	Vector Tax Depreciation	Respond to Pet Supplies Plus fixed asset questions.	1.1
Ko, Lucy	Senior	24 Feb 2025	Vector Tax Depreciation	Prepare American Freight and Sylvan Learning depreciation reports.	1.0
Kearl, Logan	Staff	24 Feb 2025	Vector Tax Depreciation	2024 tax depreciation in Vector.	5.3
Larsen, Aaron	Manager	25 Feb 2025	Vector Tax Depreciation	Review depreciation reports for American Freight and Sylvan Learning.	0.8

Case 24-12480-LSS Doc 1306-2 Filed 04/23/25 Page 64 of 65

Name	Rank	Date	Project Category	Description	Hours
				Analyze Pet Supplies Plus fixed asset inquiries and compare rollforward from prior quarters to full year	
O'Connor, Lily	Senior	25 Feb 2025	Vector Tax Depreciation	disposals.	1.7
Clements, Dustin	Executive Director	26 Feb 2025	Vector Tax Depreciation	Review all tax depreciation reports.	1.0
				Total	50.4

Total Fixed Fees Sought for Vector Tax Depreciation Services During the Fee Period: \$25,000.00

PREPARATION OF FEE APPLICATIONS

Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Total Fees
Tume	Rank	Date	110ject Category	•	Hours	Rate	10tal 1 ccs
				Review updates to first monthly fee schedule (covering 11/3/24			
Ingram, Connie J.	Manager	03 Feb 2025	Preparation of Fee Applications	thru 12/31/24)	1.0	\$470.00	\$470.00
ingrain, Connie J.	Manager	03 1 60 2023	Treparation of ree Applications	tinu 12/31/24)	1.0	\$470.00	\$470.00
				Prepare First monthly fee			
				statement with exhibits (covering			
Ingram, Connie J.	Manager	04 Feb 2025	Preparation of Fee Applications	11/3/24 thru 12/31/24)	5.3	\$470.00	\$2,491.00
				Review second monthly fee			
	3.5	40 7 1 404		schedule (covering 1/1/25 thru	•	* 4- 0 00	
Ingram, Connie J.	Manager	19 Feb 2025	Preparation of Fee Applications	1/31/25)	3.0	\$470.00	\$1,410.00
				Continue review of second			
	3.6	20 5 1 2025	D (CF A 1' (CF	monthly fee schedule (covering	2.2	Ф4 7 0.00	#1 001 00
Ingram, Connie J.	Manager	20 Feb 2025	Preparation of Fee Applications	1/1/25 thru 1/31/25)	2.3	\$470.00	\$1,081.00
				Finalize review of fee schedule and return to team with			
I	M	21 E-1-2025	D		1 4	\$470.00	\$659.00
Ingram, Connie J.	Manager	21 Feb 2025	Preparation of Fee Applications	comments.	1.4	\$470.00	\$658.00
				Review comments from Debtor's			
				counsel, incorporate comments,			
				and finalize First monthly fee			
				statement with exhibits (covering			
Ingram, Connie J.	Manager	24 Feb 2025	Preparation of Fee Applications	11/3/24 thru 12/31/24)	1.6	\$470.00	\$752.00
			•	Review Second monthly fee			
				schedule (covering 1/1/25 thru			
				1/31/25) and prepare draft of fee			
Ingram, Connie J.	Manager	27 Feb 2025	Preparation of Fee Applications	statement.	2.6	\$470.00	\$1,222.00
				Finalize review of Second			
				monthly fee schedule (covering			
				1/1/25 thru 1/31/25) and prepare			
Ingram, Connie J.	Manager	28 Feb 2025	Preparation of Fee Applications	draft of fee statement.	2.4	\$470.00	\$1,128.00
Total					19.6		\$9,212.00